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JOURNAL

OF THE

BOARD OF REVENUE COMMISSIONERS

OF THE

COMMONWEALTH OF PENNSYLVANIA,

WHICH ASSEMBLED AT

HARRISBURG, FEBRUARY 2, 1860.

A. BOYD HAMILTON, State Printer.

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JOURNAL.

HARRISBURG, FEBRUARY 2, 1860.

This being the day appointed by the State Treasurer for the meeting of the Board of Revenue Commissioners, appointed under the thirty-sixth section of the act of Assembly, entitled "An Act to reduce the State debt and to incorporate the Pennsylvania canal and railroad company," approved the 29th day of April, A. D. 1844,

A number of persons appearing as delegates to the Board, at 3 o'clock, P. M., ELI SLIFER, State Treasurer and *ex officio* President of the Board, took the chair :

When on motion,

JACOB ZIEGLER, of Butler county, was appointed temporary Secretary.

The President submitted certificates of the appointment of the following named persons as delegates to the Board, which certificates were read and filed, viz :

First Judicial District, ALEXANDER CUMMINGS, representing the county of Philadelphia.

Second Judicial District, JOSEPH KONIGMACHER, representing the county of Lancaster.

Third Judicial District, PHILIP JOHNSON, representing the counties of Northampton and Lehigh.

Fourth Judicial District, WILLIAM A. WILLIAMS, representing the counties of M'Kean, Tioga, Potter and Elk.

Fifth Judicial District, GEORGE DARSIE, representing the county of Allegheny.

Sixth Judicial District, DAVID MARTIN, representing the counties of Erie, Crawford and Warren.

Seventh Judicial District, JACOB DANENHOWER, representing the counties of Bucks and Montgomery.

Eighth Judicial District, A. J. DIETRICK, representing the counties of Lycoming, Montour and Northumberland.

Ninth Judicial District, JACOB A. CHRISTY, representing the counties of Cumberland, Perry and Juniata.

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Tenth Judicial District, ISAAC M. WATT, representing the counties of Indiana, Armstrong and Westmoreland.

Eleventh Judicial District, HENDRICK B. WRIGHT, representing the county of Luzerne.

Twelfth Judicial District, ANTHONY S. ELY, representing the counties of Dauphin and Lebanon.

Thirteenth Judicial District, BARTHOLOMEW LAPORTE, representing the counties of Bradford and Susquehanna.

Fourteenth Judicial District, DANIEL KAINE, representing the counties of Fayette, Washington and Greene.

Fifteenth Judicial District, SAMUEL B. THOMAS, representing the counties of Chester and Delaware.

Sixteenth Judicial District, S. ROBINSON, representing the counties of Franklin, Fulton, Somerset and Bedford.

Seventeenth Judicial District, GEORGE W. GETTYS, representing the counties of Beaver, Butler and Lawrence.

Eighteenth Judicial District, REYNOLDS LAUGHLIN, representing the counties of Venango, Clarion, Mercer, Jefferson and Forest.

Nineteenth Judicial District, B. F. KOLLER, representing the counties of York and Adams.

Twentieth Judicial District, J. K. DAVIS, representing the counties of Mifflin, Union and Snyder.

Twenty-first Judicial District, GEORGE RAHN, representing the county of Schuylkill.

Twenty-second Judicial District, A. G. BRODHEAD, representing the counties of Monroe, Wayne, Pike and Carbon.

Twenty-third Judicial District, HEISTER CLEYMER, representing the county of Berks.

Twenty-fourth Judicial District, T. H. CREMER, representing the counties of Huntingdon, Blair and Cambria.

Twenty-fifth Judicial District, D. K. JACKMAN, representing the counties of Centre, Clearfield and Clinton.

Twenty-sixth Judicial District, THOMAS OSTERHOUT, representing the counties of Columbia, Sullivan and Wyoming.

On calling the list, the following named delegates answered to their names:

Messrs. Cummings, Konigsmacher, Johnson, Williams, Darsie, Martin, Danenhowe, Dietrick, Christy, Watt, Wright, Ely, Laporte, Kaine, Thomas, Robinson, Gettys, Laughlin, Koller, Davis, Rahn, Brodhead, Cleymer, Cremer, Jackman and Osterhout—26.

Whereupon,

The oath of office prescribed by the act of Assembly, was administered to Mr. Slifer, as President, and severally to the above named delegates, by the Hon. J. J. Pearson, President Judge of the twelfth judicial district, who attended for that purpose.

Mr. Konigmacher offered the following resolutions, which were twice read, viz :

Resolved, That the rules of the House of Representatives be adopted for the government of this Board.

Resolved, That a motion to re-consider a report of counties adjusting the valuation of property subject to taxation, shall be in order at all times during the continuation of the Board, and not subject to the provisions of the twenty-third rule of the House of Representatives.

And on the question,

Will the Board agree to the resolutions ?

A motion was made by Mr. Wright,

That the further consideration of the same be postponed for the present.
Which was agreed to.

A motion was made by Mr. Darsie,

That Jacob Ziegler be unanimously elected Clerk, and that the election of the balance of the officers be postponed until to-morrow.

Mr. Laughlin called for a division of the question, the first division to end with the word " Clerk."

And on the question,

Will the Board agree to the first division ?

It was unanimously agreed to.

And on the question,

Will the Board agree to the second division ?

The yeas and nays were required by Mr. Darsie and Mr. Cummings, and were as follow, viz :

Y E A S .

Messrs. Cummings, Cleymer, Cremer, Darsie, Ely, Gettys, Konigmacher, Laporte, Martin, Thomas, Watt, Williams and Slifer, *President*—13.

N A Y S .

Messrs. Brodhead, Christy, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Koller, Laughlin, Osterhout, Rahn, Robinson and Wright—14.

So the the question was determined in the negative.

A motion was made by Mr. Wright,

That the Board do now proceed to the election of two Assistant Clerks.

And on the question,

Will the Board agree to the motion ?

A motion was made by Mr. Darsie,

To amend the same, by striking therefrom the word "two," and inserting in lieu thereof the word "one."

And on the question,

Will the Board agree so to amend?

The yeas and nays were required by Mr. Darsie and Mr. Cummings, and were as follow, viz:

YEAS.

Messrs. Cummings, Cremer, Darsie, Ely, Gettys, Konigmacher, Laporte, Martin, Thomas, Watt, Williams and Slifer, *President*—12.

NAYS.

Messrs. Brodhead, Cleymer, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Koller, Laughlin, Osterhout, Rahn, Robinson and Wright—14.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the motion?

It was determined in the affirmative.

Mr. Ely.....nominated.....Mordecai M'Kinney.
Laughlin.....do.....J. M. Steck.
Danhower.....do.....George A. C. Seiler.
Darsie.....do.....Samuel Lauffer.

On motion of Mr. Laughlin, the nominations closed.

Whereupon,

The Board proceeded to the election of two Assistant Clerks, as follows, viz:

* Messrs. Brodhead, Cleymer, Christy, Cremer, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Koller, Laughlin, Osterhout, Rahn, Robinson, and Wright—16, voted for J. M. STECK.

Messrs. Brodhead, Christy, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Koller, Laughlin, Osterhout, Rahn, Robinson and Wright—14, voted for G. A. C. SEILER.

Messrs. Cummings, Cremer, Darsie, Ely, Gettys, Konigmacher, Laporte, Martin, Thomas, Watt, Williams and Slifer, *President*—12, voted for MORDECAI M'KINNEY.

Messrs. Cummings, Darsie, Gettys, Laporte, Martin, Thomas, Watt, Williams and Slifer, *President*—9, voted for SAMUEL LAUFFER.

Mr. Cleymer voted for Mr. BARDWELL.

Mr. Seiler and Mr. Steck having received a majority of all the votes cast, were declared duly elected Assistant Clerks.

On motion of Mr. Laughlin,

The Board proceeded to the election of Sergeant-at-Arms.

Messrs. Brodhead, Christy, Cleymer, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Koller, Laughlin, Osterhout, Rahn, Robinson and Wright—15, voted for F. FIELDS.

Messrs. Cummings, Cremer, Darsie, Ely, Gettys, Konigmacher, Laporte, Martin, Thomas, Watt, Williams and Slifer, *President*—12, voted for A. KRAUSE.

Mr. Fields having a majority of all the votes cast, was declared duly elected Sergeant-at-Arms.

On motion of Mr. Jackman,

The Board proceeded to the election of Door-keeper, as follows, viz :

Messrs. Brodhead, Christy, Cleymer, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Kohler, Laughlin, Osterhout, Robinson, Rahn and Wright—15, voted for SAMUEL SHAFFER.

Messrs. Cummings, Darsie, Ely, Gettys, Konigmacher, Laporte, Thomas, Williams and Slifer, *President*—9, voted for JOHN MIDLAM.

Messrs. Cremer, Martin and Watt—3, voted for A. KRAUSE.

Mr. Shaffer having received a majority of all the votes cast, was declared duly elected.

Mr. Wright moved that Andrew Krause and Henry Radabaugh be appointed Messengers of the Board.

Mr. Johnson moved to amend, by striking out the name of Andrew Krause, and inserting the name of U. J. Jones.

And on the question,

Will the Board agree so to amend ?

The yeas and nays being required, were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Danenhower, Dietrick, Johnson, Jackman, Kaine, Laughlin and Osterhout—9.

N A Y S .

Messrs. Cummings, Cleymer, Cremer, Darsie, Davis, Ely, Gettys, Konigmacher, Koller, Laporte, Martin, Rahn, Robinson, Thomas, Watt, Williams, Wright and Slifer, *President*—18.

So the amendment was not agreed to.

The original motion was then agreed to.

Mr. Wright offered the following resolution, which was twice read and adopted, to wit :

Resolved, That the Clerk be authorized to furnish to each member of the Board, two daily papers, or their equivalent in weekly papers, to be paid out of the contingent fund.

Mr. Johnson offered the following resolution, which was twice read, considered and adopted, to wit :

Resolved, That the postage of all communications sent and received by members and officers of the Board, be paid out of the contingent expenses, and that the Chief Clerk be directed to furnish the Post Master with a list of the members and officers, and that each put his name on the outside of letters and communications sent.

On motion of Mr. Cummings,

The President was authorized to appoint a Page.

Mr. Wright moved that when the Board adjourns, it will adjourn to meet again to-morrow morning at 11 o'clock.

Which was agreed to.

Mr. Konigmacher offered the following resolution, which was twice read, considered and agreed to, to wit:

Resolved, That the Clerk of the Board be directed to address circular letters to the county commissioners of the State, who have sent in no returns, requesting them to do so immediately.

A motion was made by Mr. Johnson,

That the Board do now adjourn.

Which was agreed to.

Whereupon,

The President adjourned the Board until eleven o'clock to-morrow morning.

HARRISBURG, FEBRUARY 3, 1860.

The Board met pursuant to adjournment.

The Clerk and the other officers were severally qualified by Judge Rahn.

The President announced to the Board that he had appointed Joseph L. Ettla as Page.

Mr. Koller offered the following resolution, which was twice read, viz:

Resolved, That when this Board adjourns, it will adjourn to meet on Tuesday next at 3 o'clock, P. M., for the reason that the county returns are not all received, nor the interrogatories propounded by the Board been answered, and the Board cannot proceed to adjust and equalize without this information before them.

And on the question,

Will the Board agree to the resolution?

A motion was made by Mr. Darsie,

That the further consideration of the same be postponed for the present.

Which was agreed to.

Mr. Koller offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Clerk be requested to prepare a tabular statement, shewing the amount of valuation of the several counties as agreed upon by the Board of Revenue Commissioners of 1857, with the tax assessed to each county ; and also the amount received into the State Treasury for each year since the meeting of said Board in 1857.

Mr. Rahn offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the thanks of this Board be tendered to the Hon. John J. Pearson, for his attendance before us, and qualifying the members.

Mr. Wright moved that a committee on the final report be appointed.

Which, by consent, was laid over for the present.

Mr. Konigmacher moved that the Board resume the consideration of the resolutions offered by him on yesterday, as follows, viz :

Resolved, That the rules of the House of Representatives be adopted for the government of this Board.

Resolved, That a motion to re-consider a report of counties adjusting the valuation of property subject to taxation, shall be in order at all times during the continuation of the Board, and not subject to the provisions of the twenty-third rule of the House of Representatives.

And on the question,

Will the Board agree to the resolutions ?

A motion was made by Mr. Kaine,

To amend the first resolution, by striking therefrom all after the word "*Resolved*," and inserting in lieu thereof the following, viz :

That the rules of the Senate be adopted for the regulation of the proceedings of this Board, except the rules providing for the previous question, for the appointment of standing committees, and for the second reading of bills : also, that a majority of the members of the present Board may alter or suspend any rule ; and that a motion to re-consider any vote taken by the Board, may be made at any time within five days, except the motion to re-consider the vote on the amount of the county valuations, which may be made at any time during the sittings of the Board.

And on the question,

Will the Board agree so to amend ?

A motion was made by Mr. Darsie,

To amend the amendment, by striking therefrom the following, viz :

"Also, that a majority of the members of the present Board may alter or suspend any rule."

And on the question,

Will the Board agree to the amendment to the amendment ?

The yeas and nays were required by Mr. Darsie and Mr. Cummings, and were as follow, viz :

Y E A S .

Messrs. Cummings, Cremer, Darsie, Gettys, Jackman, Konigmacher, Laporte, Rahn, Thomas, Williams and Slifer, *President*—11.

N A Y S .

Messrs. Brodhead, Christy, Cleymer, Danenhower, Dietrick, Davis, Johnson, Kaine, Koller, Laughlin, Martin, Osterhout, Robinson, Watt and Wright—15.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the amendment ?

A motion was made by Mr. Wright,

To amend the amendment, by adding to the end thereof the following, viz :

“ *Provided*, That a motion to re-consider shall not be made within five days of the close of the session.”

And on the question,

Will the Board agree to the amendment to the amendment ?

The yeas and nays were required by Mr. Wright and Mr. Brodhead, and were as follow, viz :

Y E A S .

Messrs. Christy, Cleymer, Darsie, Dietrick, Davis, Gettys, Koller, Laporte, Laughlin, Osterhout, Watt and Wright—12.

N A Y S .

Messrs. Brodhead, Cummings, Cremer, Danenhower, Johnson, Jackman, Konigmacher, Kaine, Martin, Rahn, Robinson, Thomas, Williams and Slifer, *President*—14.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the amendment ?

A motion was made by Mr. Jackman,

To amend the same, by adding to the end thereof the following, viz :

“ *Provided*, That no motion for re-consideration shall be entertained during the last three days of the session.”

And on the question,

Will the Board agree to the amendment to the amendment ?

The yeas and nays were required by Mr. Jackman and Mr. Christy, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Cleymer, Darsie, Danenhower, Dietrick, Davis, Gettys, Jackman, Koller, Laporte, Laughlin, Osterhout, Watt and Wright—15.

N A Y S .

Messrs. Cummings, Cremer, Johnson, Konigmacher, Kaine, Martin, Rahn, Robinson, Thomas, Williams and Slifer, *President*—11.

So the question was determined in the affirmative.

And on the question,

Will the Board agree to the amendment as amended ?

It was determined in the affirmative.

And the resolution as amended was agreed to.

A motion was made by Mr. Darsie,

That when this Board adjourns it will adjourn to meet again this afternoon at 3 o'clock.

And on the question,

Will the Board agree to the motion ?

The yeas and nays were required by Mr. Wright and Mr. Darsie, and were as follow, viz :

Y E A S .

Messrs. Cummings, Christy, Gleymer, Cremer, Darsie, Danenhower, Davis, Gettys, Konigmacher, Laporte, Laughlin, Martin, Robinson, Thomas, Watt, Williams and Slifer, *President*—17.

N A Y S .

Messrs. Brodhead, Dietrick, Johnson, Jackman, Kaine, Koller, Osterhout, Rahn and Wright—9.

So the question was determined in the affirmative.

Messrs. Brodhead and Koller severally obtained leave of absence for a few days from to-day.

A motion was made by Mr. Darsie,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until 3 o'clock this afternoon.

SAME DAY—AFTERNOON.

The Board met pursuant to adjournment.

Mr. Gettys offered the following resolution, which was twice read, viz :

Resolved, That three members be appointed to ascertain what arrangements, if any, can be made for the daily printing and publishing the proceedings of this Board, in the Legislative Record, for the use of the members.

And on the question,
Will the Board agree to the resolution?

A motion was made by Mr. Cleymer,
To amend the same, by inserting after the word "Record," the words, "or either of the daily newspapers published in Harrisburg."

Which was agreed to.

And the resolution as amended was agreed to.

The President appointed Messrs. Gettys, Clymer and Cummings said committee.

Mr. Davis offered the following resolution, which was twice read, considered and adopted, viz:

Resolved, That the Clerk be directed to procure for each member of the Board, one copy of M'Kinney's Digest of the Tax Laws: *Provided*, The same shall not exceed seventy-five cents per copy.

Mr. Gettys offered the following resolution, which was twice read, viz:

Resolved, That David G. Krause be appointed Assistant Door-keeper to this Board.

And on the question,
Will the Board agree to the resolution?

A motion was made by Mr. Rahn,
To amend the same, by striking therefrom all after the word "*Resolved*," and inserting in lieu thereof the following, viz:

That the Board will proceed to the election of Assistant Door-keeper in the usual way.

And on the question,
Will the Board agree so to amend?

A motion was made by Mr. Darsie,
That the amendment, together with the original resolution, be indefinitely postponed.

Which was agreed to.

Mr. Rahn offered the following resolution, which was twice read, viz:

Resolved, That until otherwise ordered, the time of meeting shall be ten o'clock, A. M., and the time of adjournment one o'clock, P. M., of each day.

And on the question,
Will the Board agree to the resolution?

A motion was made by Mr. Wright,
To amend the same, by striking therefrom the word "ten," and inserting in lieu thereof, the word "eleven."

And on the question,
Will the Board agree so to amend?

The yeas and nays were required by Mr. Wright and Mr. Darsie, and were as follow, viz :

YEAS.

Messrs. Brodhead, Cummings, Cremer, Dietrick, Davis, Johnson, Jackman, Kaine, Laughlin, Osterhout, Thomas, Wright and Slifer, *President*—13.

NAYS.

Messrs. Christy, Cleymer, Darsie, Danenhower, Gettys, Konigmacher, Laporte, Martin, Rahn, Robinson, Watt and Williams—12.

So the question was determined in the affirmative.

And the resolution as amended was agreed to.

Mr. Wright moved that the Board proceed to the consideration of the motion submitted by him on yesterday, relative to the appointment of a committee of seven on the final report.

And the question recurring,

Will the Board agree to the motion ?

It was determined in the affirmative.

Whereupon, the President appointed the following gentlemen as said committee :

Messrs. Wright, Cummings, Darsie, Jackman, Konigmacher, Kaine and Thomas.

Mr. Laporte offered the following resolution, which was twice read, considered and agreed to, viz :

Resolved, That the President direct the Clerk to examine the returns which have been received from the various counties, and also to direct the Clerk to send back such as are informal, and to address a letter to the commissioners of such counties as have not yet made returns, and request them to do so immediately.

Mr. Darsie offered the following resolution, which was twice read, viz :

Resolved, That a committee of five members be appointed to prepare and report interrogatories, to be answered by the county commissioners, and other city, county or township officers, under oath or affirmation, and by other citizens, either under oath or affirmation, or without it, at their option.

And on the question,

Will the Board agree to the resolution ?

It was determined in the affirmative.

Whereupon, the President appointed Messrs. Darsie, Kane, Cremer, Johnson and Dietrick said committee.

Mr. Wright offered the following resolution, which was twice read, viz :

Resolved, That the committee on final report be requested to report, for the consideration of the Legislature, a bill regulating the mode and manner of making assessments in the several counties of this State.

And on the question,

Will the Board agree to the resolution ?

The yeas and nays were required by Mr. Wright and Mr. Konigmacher, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Cummings, Christy, Cleymer, Cremer, Darsie, Danenhower, Dietrick, Davis, Gettys, Johnson, Konigmacher, Kaine, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Watt, Wright and Slifer, *President*—23.

N A Y S .

None.

So the question was determined in the affirmative.

Mr. Darsie offered the following resolution, which was twice read, viz :

Resolved, That the committee on final report be instructed to draw up, and report to the Legislature, a bill to repeal the act providing for a Board of Revenue Commissioners, and to provide in lieu thereof a Board of Revision, to be composed of the State Treasurer, Auditor General and Attorney General.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Konigmacher,

That the further consideration of the resolution be postponed until to-morrow.

Which was agreed to.

A motion was made by Mr. Darsie,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until eleven o'clock to-morrow morning.

HARRISBURG, FEBRUARY 4, 1860.

The Board met pursuant to adjournment.

Mr. Kaine offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That a committee of three be appointed for the purpose of examining and making a tabular statement of the returns of the commissioners of the several counties of this Commonwealth.

Whereupon, the President appointed Messrs. Kaine, Laporte and Laughlin said committee.

Mr. Konigmacher offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Chief Clerk be authorized to procure, for the use of this Board, from the representatives of J. M. Forster, deceased, Clerk of former Boards, or from the Department of State, any papers or books belonging to this Board.

A motion was made by Mr. Darsie,

That the Board resume the second reading and consideration of the resolution offered by him on yesterday, viz :

Resolved, That the committee on final report be instructed to draw up for report to the Legislature, a bill to repeal the act providing for a Board of Revenue Commissioners, and to provide in lieu thereof a Board of Revision, to be composed of the State Treasurer, Auditor General and Attorney General.

And the question recurring,

Will the Board agree to the resolution ?

Mr. Darsie asked and obtained the unanimous consent of the Board to modify his resolution, by striking therefrom the words, "to draw up for report to the Legislature a bill," and inserting in lieu thereof the words, "inquire into the expediency of recommending to the Legislature;" and also by striking therefrom all that follows the word "commissioners," to the end of the resolution, and substituting therefor the following: "and to ascertain whether a suitable substitute can be made in lieu thereof."

And the question recurring,

Will the Board agree the resolution as modified ?

The yeas and nays were required by Mr. Kaine and Mr. Konigmacher, and were as follow, viz :

Y E A S .

Messrs. Christy, Cleymer, Cremer, Darsie, Danenhower, Dietrick, Davis, Gettys, Johnson, Jackman, Konigmacher, Laporte, Martin, Osterhout, Rahn, Robinson, Thomas, Watt, Williams, Wright and Slifer, *President*—21.

N A Y S .

Messrs. Kaine and Laughlin—2.

So the question was determined in the affirmative.

A motion was made by Mr. Rahn,

That when this Board adjourns it will adjourn to meet on Monday afternoon next, at 3 o'clock.

Which was agreed to.

A motion was made by Mr. Dietrick,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until 3 o'clock on Monday afternoon next.

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HARRISBURG, FEBRUARY 6, 1860.

The Board met pursuant to adjournment.

Mr. Darsie, from the committee on interrogatories, made the following report, viz :

The committee appointed to report interrogatories to be addressed to the commissioners, and other county officers, report, that they have given the subject due consideration, and recommend that the accompanying interrogatories, intended to be addressed to the commissioners and clerks of the orphans' courts of the several counties of this Commonwealth, be adopted, viz :

To the Commissioners of ———— county :

GENTLEMEN :—In accordance with the act of Assembly, passed the 24th day of April, A. D. 1844, from which the following is an abstract, viz :

And it is hereby made the duty of the county commissioners, and other city, county or township officers, upon being required so to do, to furnish answers under oath, to such interrogatories or inquiries as may be addressed to them or any of them by the said Board of Revenue Commissioners or a majority of them ; and any neglect or refusal to furnish such statements, or to give full and satisfactory answers as aforesaid, when in their power, shall be deemed and taken to be a misdemeanor in office, on the part of the officer or officers so neglecting and refusing, and shall be punished as like offences are now punishable by law.

The commissioners of _____ county, or any two of them, after having been duly sworn to answer truly, to the best of their knowledge and belief, will answer the following interrogatories fully, and when so answered, return the same with the answers attached, close under seal to the State Treasurer, at Harrisburg, for the use of the Board of Revenue Commissioners.

1. Dividing all the land, improved and unimproved of your county, into four qualities, good, middling, poor and comparatively worthless, what proportion is there of each kind ?

2. How much would a farm or tract of each respective quality sell for per acre at a fair sale for cash, after due and timely notice given, offered for sale separately ?

3. What are the same farms or tracts of land of each respective division assessed at per acre ?

4. When a farm or tract of land consists partly of cleared and farming land, and partly of woodland, is the cleared and farming land assessed and rated at a different price from the woodland ?

5. What is the value of coal and other mineral lands if proved, in your county, and what do they sell for per acre, either for cash or on time, and what are they assessed at per acre ; and in assessing said lands do the assessors estimate such lands at their value in proportion to lands containing neither ?

6. Has the value of real estate in your county, generally, undergone any change within the last three years, and if so, has it advanced or declined, and to what extent ?

7. Have the commissioners of your county, at any time within the last three years, sat as a board of revision and as provided by law, to revise, correct and equalize the valuation of taxable property generally, between the several wards and townships of the county ; if nay, why not ?

8. Have such commissioners within such time raised or reduced the valuations generally, of any ward or township ; if when and to what extent ?

9. What is the average value of horses over four years old, in your county, and what is the average price at which they sell, and what is the value or average value at which the same are assessed?

10. What is the average value of the cattle in your county, over four years old, and what do they sell for cash, and what are they assessed at per head?

11. Are the returns of money invested at interest, and other personal property, fully and correctly made by the assessors as far as you know and believe, and if not, do the assessors take means to correctly ascertain the same?

12. Do the assessors in case of neglect or refusal, by the owners of moneys at interest and personal property, when they suspect their inadequate or imperfect returns, pursue the practice of estimating such owners at a higher rate, with a view to produce a lower but true return; and if not, have the county commissioners taken any means to enforce the law upon the subject?

13. Have you any other information which may be useful for this Board to know in the discharge of its duties of equalizing the assessments of the several counties of this State, according to the value of the taxable property? If yea, state the same as fully as if interrogated specially thereto.

To the Clerk of the Orphans' Court of ————— county:

SIR:—In accordance with the act of Assembly, passed the 24th day of April, A. D. 1844, from which the following is an abstract, viz:

And it is hereby made the duty of the county commissioners, and other city, county or township officers, upon being required so to do, to furnish answers, under oath, to such interrogatories or inquiries as may be addressed to them or any of them by the said Board of Revenue Commissioners, or a majority of them; and any neglect or refusal to furnish such statements, or to give full and satisfactory answers as aforesaid when in their power, shall be deemed and taken to be a misdemeanor in office, on the part of the officer or officers so neglecting and refusing, and shall be punished as like offences are now punishable by law.

You will make a statement or abstract from the record of the orphans' court, of nine cases (if there may have been that many) in the year 1857, nine cases in the year 1858, and nine cases in the year 1859, of the sales of city and town lots, improved or otherwise, and of tracts of land, made either in partition or for the payment of debts. You will take three of the highest, three medium, and three of the lowest in each year. You will state the number of acres in each tract, the amount for which it sold per acre and in gross, and the terms of payment. You will also obtain from the county commissioners (who are hereby required to furnish the same to you) the amount at which each of the lots or tracts of land was assessed this year, per acre and in gross, which assessed value he shall attach to each tract or lot.

Which was read the first time.

On motion of Mr. Ely,

The Board proceeded to the second reading and consideration of the report.

And on the question,

Will the Board agree to the report?

A division of the question was called for by Mr. Cleymer, to end with each interrogatory.

The interrogatories, from the first to the thirteenth, were severally considered and agreed to.

And on the question,

Will the Board agree to the thirteenth interrogatory?

A motion was made by Mr. Dietrick,

To amend the report, by inserting, as interrogatory fifth, the following:

“How many acres of unseated lands are there in your county, and what proportion does the unseated land bear to the seated and improved land; and what proportion of the lands of your county are improved?”

Which was agreed to.

And the question recurring,

Will the Board agree to the thirteenth interrogatory?

A motion was made by Mr. Konigmacher,

To amend the report, by inserting the following as the third interrogatory, and the remainder to be numbered accordingly:

“What is the yearly income per acre of each of the four classes of land mentioned in the first interrogatory? what the yearly income or rental per acre of improved coal lands, or lands containing iron ore? and what the yearly income or rental of improved city, borough, or town property, in proportion to their assessed valuation?”

And on the question,

Will the Board agree to the amendment?

The yeas and nays were required by Mr. Wright and Mr. Konigmacher, and were as follow, viz:

Y E A S .

Messrs. Cleymer, Ely, Johnson, Konigmacher, Martin and Thomas—6.

N A Y S .

Messrs. Darsie, Danenhower, Dietrick, Davis, Gettys, Jackman, Kaine, Koller, Laporte, Laughlin, Osterhout, Rahn, Robinson, Watt, Williams, Wright and Slifer, *President*—17.

So the question was determined in the negative.

And the question again recurring,

Will the Board agree to the thirteenth interrogatory?

A motion was made by Mr. Thomas,

To amend the report, by inserting the following as the seventh interrogatory, and the remainder to be numbered accordingly, viz:

“Do the assessors in the respective wards of any city within the limits of your county or district, assess each improved property at the rate at which it would sell at a cash sale, if offered for sale separately? If not, you will state as nearly as you can, the proportion which the assessed value bears, on an

average, to such selling price? You will name twenty-five properties in the most valuable portion of such city, state the location of each, with the price at which it would sell, if offered for sale separately. And also the price of valuation at which it is now assessed."

Which was agreed to.

The thirteenth interrogatory, now the fifteenth, was agreed to.

The interrogatory, to be directed to the clerks of the orphans' court in the several counties of the Commonwealth, was considered and agreed to.

And the report, as amended, was agreed to.

On motion of Mr. Darsie, it was

Ordered, That five hundred copies of the interrogatories be printed under the direction of the Clerk, to be by him sent, one copy to each of the commissioners, and one copy to each of the clerks of the orphans' court in the several counties throughout the Commonwealth.

Mr. Wright offered the following resolution, which was twice read, viz:

Resolved, That the income from occupations, mercantile and other employments, ought, by law, to be made the subject of taxation, as well as land and personal estate.

And on the question,

Will the Board agree to the resolution?

A motion was made by Mr. Wright,

That the further consideration of the same be postponed until Tuesday, the fourteenth inst., and that it be made the special order for that day.

Which was agreed to.

Mr. Wright offered the following resolution, which was twice read, viz:

Resolved, That in the opinion of this Board, the aggregate valuation of property, made taxable by law for State purposes, by the Revenue Board of 1857, should not be exceeded, and that this Board should adopt that valuation as a maximum, beyond which the necessities of the Commonwealth do not require an increase; that this Board, under its powers conferred by law to equalize, may reduce, as well as raise, the respective valuations returned by the several counties of the State.

And on the question,

Will the Board agree to the resolution?

A motion was made by Mr. Wright,

That the further consideration of the same be postponed until Tuesday, the 14th inst., and that it be made the special order for that day.

Which was agreed to.

Mr. Kaine offered the following resolution, which was twice read, considered and adopted, viz:

Resolved, That the Auditor General be requested to furnish to the Board of Revenue Commissioners, a statement of the amount of revenue derived from

the several counties of this Commonwealth, from all sources whatever, designating each source separately, with the names of the counties in alphabetical order.

Mr. Laughlin offered the following resolution, which was twice read, viz :

Resolved, That the Clerk be directed to procure a copy of Ziegler's Legislative Manual for each member of this Board : *Provided*, The cost shall not exceed fifty cents.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Darsie,

That the Board do now adjourn.

And on the question,

Will the Board agree to the motion ?

The yeas and nays were required by Mr. Wright and Mr. Laughlin, and were as follow, viz :

Y E A S .

Messrs. Cleymer, Darsie, Danenhower, Dietrick, Davis, Ely, Gettys, Konig-macher and Laporte—9.

N A Y S .

Messrs. Cremer, Johnson, Jackman, Kaine, Koller, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Watt, Williams, Wright and Slifer, *President*—15.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the resolution ?

It was determined in the affirmative.

A motion was made by Mr. Darsie,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until eleven o'clock to-morrow morning.

HARRISBURG, FEBRUARY 7, 1860.

The Board met pursuant to adjournment.

The President laid before the Board a communication from the Auditor General, in compliance with a resolution adopted yesterday, calling upon him for information in regard to the revenues of the Commonwealth, and the sources from whence derived, as follows, viz :

AUDITOR GENERAL'S OFFICE, }
Harrisburg, February 7, 1860. }

To the Board of Revenue Commissioners :

GENTLEMEN :—In reply to the resolution of the Board, requesting a statement of the amount of revenue derived from the several counties of the Commonwealth, from all sources, &c., I beg leave to say, the report of this department for the fiscal year, ending the 30th November, 1859, copies of which are hereby transmitted, contains statements, (arranged in alphabetical order of the several counties,) of the amount of revenue derived from all sources, and contains all the information called for by the resolution. The tax received from real and personal property being assessed under the two and a half mill tax, will account for the diminished amount received from that source.

Respectfully,

JACOB FRY, JR.,
Auditor General.

Which was laid on the table.

A motion was made by Mr. Wright,

That the communication from the Auditor General be referred to the Assistant Clerks, to make a statement in compliance with the resolution.

Which was agreed to.

Mr. Cremer offered the following resolution, which was twice read, viz :

Resolved, That when this Board adjourns, it will adjourn to meet on Tuesday next, at three o'clock P. M., for the reason that the county returns are not all received, nor the interrogatories, propounded by the Board, been answered; and the Board cannot proceed to adjust and equalize without this information before them.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Johnson,

That the further consideration of the same be postponed for the present.

Which was agreed to.

Mr. Kaine offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Auditor General be requested to inform this Board whether the amount of State tax, as fixed by the Revenue Board of 1857, has been paid into the State Treasury by the several counties of this Commonwealth, since that year, (less the one-half mill deducted last year,) and if not, what counties are in default and to what amount ?

A motion was made by Mr. Ely,

That the President appoint a committee of three, to be called a committee of accounts.

Which was agreed to.

Whereupon, the President appointed Messrs. Ely, Davis and Williams said committee.

A motion was made by Mr. Cremer,

That the Board resume the second reading and consideration of the resolution, offered by him, relative to adjournment.

And on the question,

Will the Board agree to the motion?

It was determined in the negative.

A motion was made by Mr. Ely,

That the Board do now adjourn.

And on the question,

Will the Board agree to the motion?

The yeas and nays were required by Mr. Jackman and Mr. Robinson, and were as follow, viz :

Y E A S .

Messrs. Cleymer, Darsie, Danenhower, Dietrick, Davis, Ely, Gettys, Johnson, Kaine, Koller, Laughlin, Martin, Osterhout, Rahn, Watt, Wright and Slifer, *President*—17.

N A Y S .

Messrs. Cremer, Jackman, Konigmacher, Laporte, Robinson and Thomas—6.

So the question was determined in the affirmative.

Whereupon, the President adjourned the Board until eleven o'clock tomorrow morning.

HARRISBURG, FEBRUARY 8, 1860.

The Board met pursuant to adjournment.

Mr. Ely, from the committee of accounts, reported the following resolution, which was considered and adopted, viz :

Resolved, That David G. Krause be paid out of the contingent fund, for services rendered in assisting to prepare the room, &c., the sum of sixteen dollars, being the same sum allowed Geo. J. Shoemaker, by the Board of 1857, for like services.

Mr. Konigmacher offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Auditor General be requested to furnish this Board with a tabular statement, showing what amount each city and county in this Commonwealth has drawn out of the State Treasury, for all purposes, during the last three fiscal years.

A motion was made by Mr. Cleymer,

That the Board resume the second reading and consideration of the resolution, offered by Mr. Cremer on yesterday, relative to the adjournment of the Board until Tuesday next.

Which was agreed to.

And the question recurring,

Will the Board agree to the resolution?

A motion was made by Mr. Johnson,

To amend the resolution, by striking therefrom the word "Tuesday," and inserting in lieu thereof the word "Wednesday."

And on the question,

Will the Board agree to the amendment?

It was determined in the negative.

And the question recurring,

Will the Board agree to the resolution?

It was determined in the affirmative.

Mr. Laughlin offered the following resolution, which was twice read, considered and adopted, viz:

Resolved, That the Clerk be authorized to procure two copies of Purdon's Digest, for the use of this Board, and to deposit the same, after the adjournment of the Board, in the State Library.

Mr. Dietrick offered the following resolution, which was twice read, viz:

Resolved, That the Clerk be authorized to procure one copy of Ziegler's Manual, for each member of this Board: *Provided*, The cost thereof does not exceed one dollar for each copy.

And on the question,

Will the Board agree to the resolution?

A motion was made by Mr. Darsie,

To amend the same, by striking therefrom the words, "one copy of Ziegler's Manual, for each member of the Board," and inserting in lieu thereof the words, "six copies of Ziegler's Manual, for the use of the Board," and to add to the end of the resolution the following: "the same to be deposited in the State Library after the adjournment of the Board."

Which was not agreed to.

And the question recurring,

Will the Board agree to the resolution?

The yeas and nays were required by Mr. Darsie and Mr. Cleymer, and were as follow, viz:

Y E A S .

Messrs. Danenhower, Dietrick, Davis, Ely, Johnson, Jackman, Laughlin, Martin, Osterhout, Thomas and Wright—11.

N A Y S .

Messrs. Christy, Cleymer, Cremer, Darsie, Gettys, Konigmacher, Kaine, Laporte, Rahn, Watt, Williams and Slifer, *President*—12.

So the question was determined in the negative.

A motion was made by Mr. Jackman,
That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until three o'clock on Tuesday afternoon next.

HARRISBURG, FEBRUARY 14, 1860.

The Board met pursuant to adjournment.

On motion of Mr. Wright,

The special orders for to-day were postponed until to-morrow.

Mr. Cleymer offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That a committee of three be appointed, to whom shall be referred the answers of the commissioners and clerks of the orphans' courts of the several counties of this Commonwealth, for the purpose of preparing a tabular statement thereof for the use of this Board.

Whereupon, the President appointed Messrs. Cleymer, Koller and Martin said committee.

Mr. Konigmacher offered the following resolution, which was twice read, viz :

Resolved, That a committee of five be appointed, to whom shall be referred the reports made by the members to this Board, as the valuation of the taxable property assessed for State purposes, for the respective counties, and report, when in order, what, in their opinion, is a fair valuation of the several counties, as a basis for this Board to make their final report thereon.

And on the question,

Will the Board agree to the resolution ?

The yeas and nays were required by Mr. Konigmacher and Mr. Wright, and were as follow, viz :

Y E A S .

Messrs. Konigmacher, Rahn and Watt—3.

N A Y S .

Messrs. Christy, Cleymer, Cremer, Darsie, Dietrick, Davis, Gettys, Kaine, Koller, Laporte, Martin, Osterhout, Thomas, Williams, Wright and Slifer, *President*—16.

So the question was determined in the negative.

Mr. Wright offered the following resolution, which was twice read, viz :

Resolved, That the Board will proceed to adjust the valuation of the several counties, on Thursday, the 23d inst.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Darsie,

That the further consideration of the same be postponed until to-morrow.

Which was agreed to.

A motion was made by Mr. Wright,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until eleven o'clock to-morrow morning.

HARRISBURG, FEBRUARY 15, 1860.

The Board met pursuant to adjournment.

Mr. Gettys, from the committee on printing, to whom was referred the subject of printing the proceedings of the Board, submitted the following proposition of George Bergner & Co., it being the only proposition made to them :

OFFICE OF THE DAILY AND WEEKLY TELEGRAPH, }
Harrisburg, February 6, 1860. }

To MESSRS. GETTYS, CLEYMER and CUMMINGS, *Committee* :

GENTLEMEN :—In accordance with the resolution, passed by the Board of Revenue Commissioners, we make the following proposition for the publication of your proceedings, viz :

For three hundred copies of the Daily Telegraph, containing your proceedings in full, we will charge you \$2 25 per day.

For three hundred copies of the Record, published by authority of the Legislature, and containing the proceedings of both Houses, and those of the Revenue Board, we will charge you \$3 00 per day.

The copy of the proceedings to be furnished by one of the Transcribing Clerks. But if it is desirable that we should employ a reporter, an additional expense of \$12 per week must be added to defray the same.

Yours respectfully,

GEO. BERGNER.

Laid on the table.

A motion was made by Mr. Gettys,

That the proposition of Mr. Bergner, to "supply three hundred copies of the Legislative Record, containing the proceedings of both Houses, and those of the Revenue Board, at three dollars per day," be accepted.

And on the question,

Will the Board agree to the motion ?

A motion was made by Mr. Cremer,

That in lieu of said proposition, the following be adopted by the Board :

Resolved, That the Clerk is hereby directed to procure daily, during the session of this Board, for the use of its members, two hundred copies of the Pennsylvania Telegraph, and two hundred copies of the Patriot and Union, and that the expenses thereof be paid out of the fund provided for the payment of the expenses of this Board : *Provided*, That the proceedings of this Board be published in said papers : *And provided further*, That the expenses of the same do not exceed two dollars per hundred copies.

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Johnson,

That the original proposition, together with the amendment, be postponed indefinitely.

And on the question,

Will the Board agree to the motion ?

The yeas and nays were required by Mr. Cremer and Mr. Laughlin, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Cleymer, Darsie, Danenhower, Dietrick, Davis, Johnson, Jackman, Kaine, Koller, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Wright and Slifer, *President*—20.

N A Y S .

Messrs. Cummings, Cremer, Ely, Gettys, Konigmacher, Watt and Williams—7.

So the question was determined in the affirmative.

A motion was made by Mr. Wright,

That each member of the Board be allowed to take twenty copies of any daily paper, published in the borough of Harrisburg, containing the proceedings of the Board, provided the same shall not cost more than eighty cents per hundred copies, the same to be ordered through the Clerk, and the expense thereof to be paid out of the contingent fund.

Which was agreed to.

A motion was made by Mr. Darsie,

That the Board resume the consideration of the resolution offered by Mr. Wright, as follows, viz :

Resolved, That the Board will proceed to adjust the valuation of the several counties, on Thursday, the 23d inst.

And the question recurring,

Will the Board agree to the resolution ?

A motion was made by Mr. Ely,

To amend the same, by striking therefrom the words, "Thursday, the 23d inst.," and inserting in lieu thereof the words, "Tuesday, the 21st inst., at three o'clock in the afternoon."

Which was agreed to.

And on the question,

Will the Board agree to the resolution as amended?

It was determined in the affirmative.

Mr. Thomas offered the following resolution, which was twice read, viz:

Resolved, That if the commissioners, or other officers of any county, shall have failed or neglected to make and furnish to this Board, on or before the time at which the proposition of such county shall be called for by the Board, full returns and answers, duly sworn and attested, of and to all matters and interrogatories, as the same have been required by the State Treasurer and the Board, that, then, such failure or neglect shall be taken as evidence that the just valuation and appraisement of property therein, subject to State tax, has advanced to an amount at least ten per cent. above that fixed by the last Revenue Board; and this Board will, accordingly, raise the assessment of every such county, at least ten per cent. above that fixed for it by the last Revenue Board; and that the Clerk, under the supervision of the chairman of the committee on tabular statements, be directed to forward a copy of this resolution to the clerk of courts and commissioners of every delinquent county.

And on the question,

Will the Board agree to the resolution?

A motion was made by Mr. Wright,

That the further consideration of the same be postponed for the present.

Which was agreed to.

A motion was made by Mr. Wright,

That when the Board adjourns, it adjourn to meet again this afternoon at three o'clock.

Which was agreed to.

The hour of one having arrived,

The President adjourned the Board until three o'clock this afternoon.

SAME DAY—AFTERNOON.

The Board met pursuant to adjournment.

The President laid before the Board the following communication from the Auditor General, in answer to a resolution of the Board, calling for information whether the amount of the State tax, as fixed by the Revenue Board of 1857, has been paid into the Treasury:—

AUDITOR GENERAL'S OFFICE,
Harrisburg, February 15, 1860. }

To the President of the Board of Revenue Commissioners :

SIR:—In answer to a resolution of the Board, “requesting the Auditor General to inform the Board whether the amount of State tax, as fixed by the Revenue Board of 1857, has been paid into the Treasury,” &c., I have the honor to report—

That in the settlement with the treasurers of the several counties for State tax, each county whose assessment has not come up fully to the amount fixed by the Board of 1857, is charged upon the books of this department with the deficiency.

For the purpose of affording county treasurers an opportunity to settle and close up their respective accounts, the deficiency, where any occurs, is charged separately to the county, and in a number of cases has been paid upon notice given. Those which are not paid in a reasonable time are placed in the hands of the Attorney General for collection.

All the counties in the Commonwealth, with exception of some half dozen, are more or less in arrears for taxes; but receipts on that account being a matter of daily occurrence, the amount is always accumulating.

To ascertain the precise amount due at this time, from each of the several counties, would require a large amount of labor, and as there might be some payments made on this account, and not yet returned by the Treasury Department, the information would not be reliable.

Very respectfully,

JACOB FRY, JR.,
Auditor General.

Which was read and laid on the table.

The Board resumed the consideration of the resolution offered by Mr. Thomas, relative to delinquent counties.

And the question recurring,

Will the Board agree to the resolution ?

A motion was made by Mr. Wright,

To amend the same, by striking therefrom all after the word “advanced” to the words, “Revenue Board,” where they occur the second time, and inserting in lieu thereof the following, viz :

“And that in the absence of a satisfactory explanation, this Board will feel obligated to increase the assessed amount, as returned by such county.”

And on the question,

Will the Board agree to the amendment ?

It was determined in the affirmative.

And on the question,

Will the Board agree to the resolution as amended ?

The yeas and nays were required by Mr. Dietrick and Mr. Williams, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Cleymer, Cremer, Danenhower, Davis, Ely, Gettys, Jackman, Konigmacher, Kaine, Koller, Laporte, Robinson, Thomas, Watt, Wright and Slifer, *President*—18.

N A Y S .

Messrs. Darsie, Dietrick, Johnson, Laughlin, Martin, Osterhout and Williams—7.

So the question was determined in the affirmative.

A motion was made by Mr. Brodhead and Mr. Wright,

That the vote negating the resolution, relative to the publication of the proceedings of the Board, be re-considered.

And on the question,

Will the Board agree to the motion?

It was determined in the affirmative.

And the resolution being again before the Board,

And the question recurring,

Will the Board agree to the resolution?

A motion was made by Mr. Broadhead,

To amend the same, by striking therefrom the words, "eighty cents," and inserting in lieu thereof the words, "one dollar."

Which was agreed to.

And on the question,

Will the Board agree to the resolution as amended?

A motion was made Mr. Darsie,

To amend the same, by striking therefrom the word "twenty," and inserting in lieu thereof the word "ten."

Which was agreed to.

And the resolution as amended was agreed to.

A motion was made by Mr. Christy and Mr. Kaine,

That the vote negating the resolution offered on the 8th inst., relative to Ziegler's Manual, be re-considered.

And on the question,

Will the Board agree to the motion?

It was determined in the affirmative.

And the resolution being again before the Board,

And the question recurring,

Will the Board agree to the resolution?

The yeas and nays were required by Mr. Cremer and Mr. Cleymer, and were as follow, viz,

YEAS.

Messrs. Brodhead, Christy, Danenhower, Dietrick, Davis, Gettys, Johnson, Jackman, Koller, Laughlin, Osterhout, Robinson, Thomas, Williams and Wright—15.

NAYS.

Messrs. Cleymer, Cremer, Darsie, Konigmacher, Laporte, Martin, Watt and Slifer, *President*—8.

So the question was determined in the affirmative.

Mr. Watt offered the following resolution, which was twice read, viz :

Resolved, That the statement of any fact, by any member of this Board, of his own knowledge as to matters connected with the question of assessments, or of the value of real and personal estate in his district, shall be regarded as sworn testimony.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Dietrick,

That the further consideration of the same be postponed for the present.

Which was agreed to.

A motion was made by Mr. Williams,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until eleven o'clock to-morrow morning.

HARRISBURG, FEBRUARY 16, 1860.

The Board met pursuant to adjournment.

Mr. Koller offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Assistant Clerks be directed to furnish a copy of the proceedings of this Board daily, to each of the daily papers of Harrisburg for publication : *Provided*, The said publication is done gratuitously.

A motion was made by Mr. Wright,

That the Board resume the consideration of the resolution offered by him on the 6th inst., as follows, viz :

Resolved, That in the opinion of this Board, the aggregate valuation of property made taxable by law for State purposes, by the Revenue Board of 1857, should not be exceeded, and that this Board should adopt that valuation as a maximum, beyond which the necessities of the Commonwealth do not require

an increase; that this Board, under its powers conferred by law to equalize, may reduce, as well as raise, the respective valuations returned by the several counties of the State.

And the question recurring,

Will the Board agree to the resolution?

A motion was made by Mr. Wright,

That the further consideration of the same be postponed for the present.

Which was agreed to.

A motion was made by Mr. Kaine,

That when this Board adjourns, it will adjourn to meet again at 3 o'clock this afternoon.

Which was agreed to.

The President laid before the Board the following communication from H. C. Hickok, Superintendent of Common Schools, viz :

DEPARTMENT OF COMMON SCHOOLS, PA., }
Harrisburg, February 16, 1860. }

To the Hon. ELI SLIFER,

President of the Board of Revenue Commissioners :

DEAR SIR :—The Senate and House of Representatives have accepted an invitation to visit the State Normal School, near Lancaster, on to-morrow, the 17th instant. It is not generally known, but it is nevertheless the indisputable fact, that this institution is the foremost Normal school on this Continent, both in the amplitude of its arrangements, and the superiority of its peculiar facilities for the professional instruction of teachers. In this respect, slow and sure, Pennsylvania has outstripped all her sister States. The school is worthy the close and critical inspection of the friends of education, and I beg leave to extend, through you, to the Board of Revenue Commissioners, a cordial invitation to accompany the Legislature, to-morrow, on their proposed visit.

Very respectfully,

Your obedient servant,

H. C. HICKOK,
Supt. of Common Schools.

SUPERINTENDENT'S OFFICE, E. D. PA. RAILROAD, }
Harrisburg, February 16, 1860. }

H. C. HICKOK, Esq.,

Superintendent Common Schools, Harrisburg :

DEAR SIR :—The special train leaves Harrisburg at 8 A. M. I shall be happy to accommodate you and the Board of Revenue Commissioners, whom please notify in my name.

Respectfully, your obedient servant,

A. L. ROUMFORT,
Supt. E. Div. Pa. R. R.

On motion of Mr. Wright,

The invitations were accepted, and the thanks of the Board tendered to the officers of the State Normal School, near Lancaster, H. C. Hickok, Esq., Su-

perintendent of Common Schools, and to A. L. Roumfort, Superintendent of Eastern division Pennsylvania railroad.

The hour of one having arrived,
The President adjourned the Board until three o'clock this afternoon.

SAME DAY—AFTERNOON.

The Board met pursuant to adjournment.

The Board resumed the consideration of the resolution offered by Mr Wright, relative to the aggregate valuation of property.

And the question recurring,

Will the Board agree to the resolution ?

A motion was made by Mr. Dietrick,

That the further consideration of the same be postponed for the present.

Which was agreed to.

A motion was made by Mr. Dietrick,

That when the Board adjourns, it will adjourn to meet again on Monday afternoon next, at three o'clock.

And on the question,

Will the Board agree to the motion ?

A motion was made by Mr. Brodhead,

To amend the same, by striking therefrom the word "Monday," and inserting in lieu thereof the word "Tuesday."

Which was not agreed to.

And the question recurring,

Will the Board agree to the motion ?

It was determined in the affirmative.

A motion was made by Mr. Kaine,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until Monday afternoon next, at three o'clock.

HARRISBURG, FEBRUARY 20, 1860.

The Board met pursuant to adjournment.

Mr. Williams offered the following resolution, which was twice read, viz :

Resolved, That those members of this Board who have not received the papers selected by them, under a resolution of this Board authorizing each member to take ten copies, be permitted to select any papers they may choose, whether published in or out of Harrisburg, and whether they do or do not contain the proceedings of this Board.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Darsie,

To amend the same, by striking therefrom all after the word "*Resolved*," and inserting in lieu thereof the following, viz :

"That the resolution allowing each member to select ten copies of any daily paper published in Harrisburg, containing the proceedings of the Board, be rescinded, and that the Clerk be directed to notify the editors of such papers of this resolution.

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Williams,

To amend the amendment, by adding to the end thereof the following, viz :

"And that the resolution authorizing the members of this Board to subscribe for two daily newspapers be also rescinded."

Which was not agreed to.

And the question recurring,

Will the Board agree to the amendment ?

It was determined in the affirmative.

And the resolution, as amended, was agreed to.

A motion was made by Mr. Koller,

That hereafter the Board will meet at ten o'clock, A. M., and that that be the regular hour of meeting until otherwise ordered.

Which was agreed to.

A motion was made by Mr. Koller,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until ten o'clock to-morrow morning.

HARRISBURG, FEBRUARY 21, 1860.

The Board met pursuant to adjournment.

Mr. Davis offered the following resolution, which was twice read, considered and adopted, viz :

WHEREAS, The people at large of this Commonwealth are taxed, on almost every species of property, for the liquidation of debts contracted in the construction of the public works ; therefore,

Resolved, That a committee of five be appointed to take into consideration the propriety of recommending to the Legislature the passage of a law taxing the several canals recently conveyed to the Sunbury and Erie railroad company.

Whereupon, the President appointed Messrs. Davis, Darsie, Kaine, Christy and Rahn said committee.

A motion was made by Mr. Darsie,

That the special order appointed for consideration this afternoon, be postponed until Thursday morning at ten o'clock, A. M., and that the session appointed for this afternoon be dispensed with.

Which was agreed to.

Mr. Ely, from the committee on accounts, made report—

That they have examined bills presented by the following named persons, for work done and materials furnished in fitting up the room for the use of the Board of Revenue Commissioners, viz :

Daniel Epply, for materials furnished, as per his bill	\$12 62
Henry Gilbert, for materials, as per his bill	3 40
George Garman, for work done, in full	22 00

Resolved, That the several persons named be paid the amounts, respectively, out of the contingent fund.

On motion of Mr. Ely,

The above resolution was twice read, considered and adopted.

Mr. Cleymer asked and obtained leave of absence for himself for a few days from to-day.

On motion of Mr. Kaine,

Leave of absence was granted to Mr. Krause, Messenger, for to-morrow.

A motion was made by Mr. Darsie,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until ten o'clock to-morrow morning.

HARRISBURG, FEBRUARY 22, 1860.

The Board met pursuant to adjournment.

Mr. Darsie offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That this Board will, after to-day, take the testimony of any citizen of any county, who may be called, relative to the value of property in such county, or relative to any other matter affecting the duties of this Board.

Mr. Kaine offered the following resolution, which was twice read, viz :

Resolved, That the committee appointed by the Board to make a comparative statement of the returns made by the commissioners of the several counties of this Commonwealth, be directed to complete the same, by filling up the counties that have made no return from the returns of the last tri-ennial assessment made to the Auditor General, and the amounts fixed by the last Revenue Board.

And on the question,

Will the Board agreed to the resolution ?

A motion was made by Mr. Darsie,

That the further consideration of the same be postponed for the present.

Which was agreed to.

Messrs. Africa and Davis being introduced, informed the Board, that they were appointed a committee by the House of Representatives, for the purpose of inviting the Board of Revenue Commissioners to attend in the Hall of the House of Representatives, to hear read the Farewell Address of GEORGE WASHINGTON.

The invitation having been accepted,

The Board proceeded to the Hall of the House of Representatives.

And after some time,

The Board having returned to their Chamber,

A motion was made by Mr. Kaine,

That the Board resume the consideration of the resolution offered by him, relative to completing the returns for the tabular statement.

Which was agreed to.

And the question recurring,

Will the Board agree to the resolution ?

It was determined in the affirmative.

Mr. Kaine offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the tabular statement of the returns of the county commissioners, made by the Clerks by order of this Board, be entered on the journal and printed.

Mr. Thomas offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That this Board recognizes each return of the birth-day of GEORGE WASHINGTON, as worthy of signal respect, and that upon this, its one hundred and twenty-eighth anniversary, the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until ten o'clock to-morrow morning.

HARRISBURG, FEBRUARY 23, 1860.

The Board met pursuant to adjournment.

A motion was made by Mr. Wright,

That the Board resume the consideration of a resolution offered by him, relative to the aggregate valuation of property, as follows, viz :

Resolved, That in the opinion of this Board, the aggregate valuation of property made taxable by law, for State purposes, by the Revenue Board of 1857, should not be exceeded, and that this Board should adopt that valuation as a maximum, beyond which the necessities of the Commonwealth do not require an increase; that this Board, under its powers conferred by law, to equalize, may reduce as well as raise the respective valuations returned by the several counties of the State.

And the question again recurring,

Will the Board agree to the resolution ?

A motion was made by Mr. Dietrick,

That the further consideration of the same be postponed for the present.

Which was agreed to.

On motion of Mr. Darsie,

Messrs. Wright, Kaine and Konigmacher were appointed a commission to take the testimony of Gen. Wm. Robinson, relative to the valuation of property in Allegheny county.

A motion was made by Mr. Dietrick,

That when the Board adjourns, it will adjourn to meet again this afternoon, at three o'clock.

Which was agreed to.

A motion was made by Mr. Rahn and Mr. Konigmacher,

That the vote just had on the adjournment be re-considered

Which was agreed to.

And the motion being again before the Board,

And the question recurring,

Will the Board agree to the motion ?

It was determined in the negative.

A motion was made by Mr. Rahn,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until ten o'clock to-morrow morning.

HARRISBURG, FEBRUARY 24, 1860.

The Board met pursuant to adjournment.

Mr. Kaine, from the committee on tabular statement, made the following report, viz :

Tabular statement of the returns made by the Commissioners of the several counties of the Commonwealth of Pennsylvania, for the year 1860.

COUNTIES.	Real estate.	Personal os- tate.	Stocks and money at interest.	Furniture.	Pleasure carriages.	Trades and occupa- tions over \$200.	Salaries and emolu- ments over \$200.	Tax on watches.
Adams.....	\$4,104,931	\$285,233	\$732,264	\$300	\$55,895	\$6,150	\$3,650	\$108 00
Allegheny.....	23,102,477	837,687	421,329	.....	37,845	61,550	.....	675 00
Armstrong.....	2,361,936	294,598	30,371	.....	10,181	.....	1,000	54 25
Beaver.....	3,322,658	241,721	538,781	1,100	18,949	250	1,400	162 00
Bodford.....	2,985,382	199,983	116,074	17,450	24,825	2,800	.....	40 50
Berks.....	20,922,845	732,131	2,478,688	18,200	193,255	3,300	17,250	182 00
Blair.....	4,746,738	200,160	63,008	8,300	19,834	6,600	500	195 00
Bradford.....	4,114,679	503,992	63,582	.....	5,675	1,050	1,400	85 00
Butler.....	2,928,703	312,821	32,233	600	13,592	1,858	1,600	24 25
Bucks.....	15,432,394	678,075	3,181,389	15,030	60,435	13,925	1,200	148 00
Cambria.....	1,128,025	133,126	3,220	.....	150	1,100	.....	55 25
Carbon.....	1,925,276	170,138	58,163	7,550	7,367	15,600	.....	160 00
Centre.....	4,706,268	270,034	185,417	3,175	26,679	1,300	.....	88 00
Chester.....	18,904,366	814,858	4,045,835	20,650	89,170	23,000	15,400	351 50
Clarion.....	1,636,145	157,372	8,280	.....	6,999	300	300	84 75
Clinton.....	2,324,294	138,712	51,570	3,550	13,105	1,300	.....	127 75
Clearfield.....	1,194,989	133,526	17,112	.....	6,693	.....	.....	29 25
Columbia.....	2,991,448	208,445	63,735	800	23,089	.....	294	28 00
Crawford.....	3,358,255	391,200	84,029	2,600	3,162	3,375	.....	102 28
Cumberland.....	10,269,586	469,108	1,436,541	18,635	78,653	28,850	1,800	207 00
Dauphin.....	11,008,242	333,771	818,804	23,800	57,140	20,350	800	203 50
Delaware.....	7,939,425	356,063	1,367,947	20,455	39,433	50,637	1,600	400 00
Erie.....	3,851,284	440,450	155,793	4,600	850	21,320	1,000	110 50
Elk.....	986,925	33,747	.....	.....	670	.....	.....	30 50
Franklin.....	9,590,775	486,016	962,241	7,045	73,609	18,300	.....	186 50
Fayette.....	4,900,970	276,874	280,521	1,450	26,924	8,700	1,800	155 50
Fulton.....	813,726	77,369	17,332	.....	6,843	400	.....	23 50
Forest.....	183,272	6,341	.....	.....	.....	14,200	.....	.....
Greene.....	2,560,845	363,119	.....	.....	.....	.....	.....	48 00
Huntingdon.....	4,417,960	240,259	232,432	4,075	22,321	9,300	.....	166 25
Indiana.....	2,419,887	269,649	63,466	950	.....	2,650	.....	78 00
Jefferson.....	1,199,299	133,258	9,017	.....	3,830	.....	400	47 00
Juniata.....	2,475,435	133,726	153,604	.....	17,435	.....	.....	50 00
Lancaster.....	26,786,081	1,401,628	7,061,708	47,505	258,306	53,600	11,600	574 95
Lawrence.....	3,313,702	226,024	84,134	.....	20,587	700	.....	108 75
Lebanon.....	7,904,648	300,246	1,139,559	.....	61,845	2,350	1,600	69 00

Lohigh	8,462,831	337,007	1,139,829	6,500	84,832	300	800	43 25
Luzerne	6,560,049	876,376	364,609	9,000	28,106	13,140	4,000	257 00
Lycoming	4,161,664	262,198	102,219	5,650	20,189	11,750	.....	223 00
Mercer	4,426,585	384,488	69,674	200	15,675	1,800	950	106 75
M'Koan	824,730	43,806	.....	.....	.....	.....	.....	.....
Mifflin	2,791,765	157,463	179,532	2,000	15,468	1,350	.....	107 00
Monroe	1,509,399	102,292	52,836	.....	11,652	2,400	400	23 00
Montgomery	15,352,382	795,970	3,035,682	26,346	86,275	20,400	.....	520 25
Montour	1,751,488	75,639	61,300	700	8,106	2,000	.....	40 00
Northampton	10,698,402	445,442	1,965,976	31,305	.....	55,450	.....	73 25
Northumberland	4,810,129	249,038	229,257	1,400	40,335	23,180	5,240	119 00
Perry	2,700,236	201,970	236,887	.....	20,666	375	250	79 25
Philadelphia	151,133,745	2,066,496	6,394,452	.....	.....	2,464,100	73,630	5,775 00
Pike	653,240	47,647	60,222	.....	.....	800	300	32 50
Pottor	687,860	71,338	.....	.....	.....	.....	.....	10 00
Schuykill	11,014,466	376,296	293,312	11,050	40,076	13,000	2,800	297 25
Snyder	2,504,753	147,374	53,750	100	20,585	11,700	.....	17 50
Somerset	2,631,685	327,461	84,213	1,200	26,406	.....	875	41 25
Sullivan	220,706	42,056	11,930	.....	425	.....	.....	9 00
Susquehanna	2,226,755	315,519	105,126	2,800	1,595	.....	.....	69 00
Tioga	1,327,535	248,969	.....	.....	.....	800	.....	21 00
Union	3,467,646	133,641	207,822	4,950	23,823	20,325	1,200	47 25
Venango	1,290,230	154,155	12,126	.....	5,046	1,200	800	46 00
Warren	1,304,116	120,130	6,100	.....	2,298	.....	.....	51 25
Washington	8,978,358	534,091	502,659	.....	56,000	11,500	1,200	254 00
Wayne	1,293,253	170,427	9,750	.....	.....	.....	.....	39 00
Westmoreland	6,983,441	486,444	370,804	3,250	41,510	7,460	2,400	148 50
Wyoming	865,243	146,445	44,025	.....	460	.....	450	11 00
York	10,030,937	501,195	2,234,302	5,700	122,824	1,100	1,650	189 62

Huntingdon.....	81,621	900	165 25	4,999,092	5,903,006	28,965	600	145 25	5,934,571	.....	935,479
Indiana.....	12,631	.....	78 00	2,766,661	2,859,257	67,129	.....	140 00	2,926,386	.....	159,725
Jefferson.....	3,830	400	47 00	1,340,822	1,229,471	3,523	.....	20 50	1,232,994	.....	131,367
Junata.....	17,435	.....	50 00	2,780,250	2,894,566	17,051	.....	19 50	2,911,617	.....	.....
Lancaster.....	311,906	11,600	842 96	35,621,270	34,891,162	341,081	17,216	589 50	35,249,459	.....	.....
Lawrence.....	21,287	.....	108 75	3,645,255	3,486,147	27,358	.....	116 00	3,513,605	.....	.....
Lebanon.....	64,195	1,600	89 00	9,410,317	9,020,984	65,004	2,200	90 75	9,038,183	.....	.....
Lehigh.....	84,632	800	42 25	10,033,135	9,320,511	89,691	1,100	97 75	9,411,302	.....	.....
Luzerne*.....	7,817,234	4,000	257 25	7,862,737	7,739,501	20,600	5,000	174 00	7,765,101	.....	.....
Lycoming.....	31,939	.....	223 50	4,447,850	4,520,126	25,918	.....	170 75	4,546,044	.....	.....
Mercer.....	17,475	950	106 75	4,898,329	4,604,543	25,951	600	99 00	4,636,794	.....	.....
M'Kean.....	.....	.....	.....	868,536	892,144	.....	.....	.....	892,144	.....	.....
Mifflin.....	16,838	.....	107 25	4,147,705	4,369,834	26,722	2,600	.....	4,399,156	.....	.....
Monroe.....	14,052	400	23 00	1,668,992	1,558,678	31,738	800	41 50	1,591,216	.....	.....
Montgomery.....	106,675	.....	520 25	19,494,407	19,256,227	118,964	6,500	463 75	19,381,591	.....	.....
Montour.....	10,106	.....	40 00	1,888,273	2,052,415	21,755	.....	21 75	2,074,170	.....	.....
Northampton.....	81,039	1,780	73 25	13,123,820	14,647,738	114,922	8,810	196 50	14,771,470	.....	.....
Northumberland.....	63,515	5,240	119 00	5,365,038	5,543,562	88,897	4,300	91 75	5,636,759	.....	.....
Perry.....	27,041	250	79 25	3,166,463	3,247,916	29,980	800	104 00	3,278,696	.....	.....
Philadelphia.....	2,464,100	73,630	4,176 90	162,736,599	160,000,716	2,871,337	107,600	3,868 75	162,979,653	.....	.....
Pike.....	800	300	32 00	825,621	777,497	2,400	750	39 75	780,647	.....	.....
Potter*.....	300	250	10 00	759,748	759,198	300	250	10 00	759,748	.....	.....
Schuylkill.....	53,076	2,800	297 50	11,751,327	11,797,402	68,037	3,600	209 50	11,869,039	.....	.....
Snyder.....	32,285	.....	17 50	2,738,279	2,635,326	20,457	.....	19 50	2,655,783	.....	.....
Somersot.....	26,406	875	41 25	3,071,881	2,998,129	23,650	200	41 50	3,021,979	.....	.....
Sullivan.....	425	.....	9 00	275,126	450,881	185	.....	3 00	451,066	.....	.....
Susquehanna.....	1,595	.....	69 00	2,654,147	2,706,010	905	750	50 00	2,707,665	.....	.....
Tioga.....	800	.....	47 25	2,031,766	1,801,948	1,708	200	38 50	1,802,248	.....	.....
Union.....	45,938	1,200	77 00	3,861,274	3,592,692	73,103	225	88 75	3,665,020	.....	.....
Venango.....	6,216	800	46 00	1,463,603	1,503,752	9,935	.....	34 50	1,513,087	.....	.....
Warren.....	2,298	.....	51 25	1,487,595	1,351,222	12,384	.....	40 25	1,363,606	.....	.....
Washington.....	67,500	1,200	253 75	10,084,071	10,040,127	79,821	2,000	189 50	10,121,950	.....	.....
Wayne*.....	.....	.....	19 50	1,549,971	1,549,971	.....	.....	19 50	1,549,971	.....	.....
Westmoreland.....	48,970	2,400	148 50	7,840,068	8,002,129	59,306	2,100	194 75	8,063,595	.....	.....
Wyoming.....	460	450	11 00	1,056,631	864,123	9,209	1,075	22 00	874,407	.....	.....
York.....	123,924	1,650	189 62	12,897,937	12,359,473	107,200	2,575	144 24	12,469,248	.....	.....
.....	.....	.....	.....	561,911,440	.....	.....	.....	.....	568,760,244	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	7,870,691	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	10,546,098	.....	.....

Which was laid on the table.

A motion was made by Mr. Dietrick,

That the Board resume the consideration of the resolution offered by Mr. Wright, relative to the aggregate valuation of property, viz :

Resolved, That in the opinion of this Board, the aggregate valuation of property made taxable by law for State purposes, by the Revenue Board of 1857, should not be exceeded, and that this board should adopt that valuation as a maximum, beyond which the necessities of the Commonwealth do not require an increase ; that this Board, under its powers conferred by law to equalize, may reduce, as well as raise, the respective valuations returned by the several counties of the State.

And the question again recurring,

Will the Board agree to the resolution ?

A motion was made by Mr. Dietrick,

To amend the same, by striking therefrom all after the word "*Resolved*," and inserting in lieu thereof the following, viz :

"That it is the duty of this Board to determine the fair and just valuation of the taxable property of this Commonwealth, so as to make all bear an equal proportion of taxes in proportion to its value, as nearly as may be done from the evidence provided for by the act of Assembly creating said Board ; and if in so doing, more revenue is raised than the necessities of the Commonwealth require, the committee on final report should recommend to the Legislature the reduction of the rate per cent."

And on the question,

Will the Board agree to the amendment ?

The yeas and nays were required by Mr. Dietrick and Mr. Konigmacher, and were as follow, viz :

Y E A S .

Messrs. Cummings, Dietrick, Gettys, Jackman, Konigmacher, Williams and Slifer, *President*—7.

N A Y S .

Messrs. Brodhead, Christy, Cleymer, Darsie, Danenhower, Davis, Ely, Johnson, Kaine, Koller, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Watt and Wright—19.

So the question was determined in the negative.

And the question again recurring,

Will the Board agree to the resolution ?

A division of the resolution was called for by Mr. Kaine ; the first division to end with the word " increase."

And on the question,

Will the Board agree to the first division ?

The yeas and nays were required by Mr. Kaine and Mr. Cleymer, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Danenhower, Ely, Johnson, Jackman, Koller, Laughlin, Osterhout, Rahn, Robinson, Thomas, Watt and Wright—14.

N A Y S .

Messrs. Cummings, Cleymer, Darsie, Dietrick, Davis, Gettys, Konigmacher, Kaine, Laporte, Martin, Williams and Slifer, *President*—12.

So the question was determined in the affirmative.

And on the question,

Will the Board agree to the second division ?

The yeas and nays were required by Mr. Wright and Mr. Laughlin, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Cleymer, Darsie, Danenhower, Davis, Ely, Gettys, Johnson, Kaine, Koller, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Watt, Williams, Wright and Slifer, *President*—22.

N A Y S .

Messrs. Cummings, Dietrick, Jackman and Konigmacher—4.

So the question was determined in the affirmative.

A motion was made by Mr. Darsie,

That when this Board adjourns, it will adjourn to meet again this afternoon at three o'clock.

Which was agreed to.

Mr. Koller obtained leave of absence for a few days from to-day.

Mr. Johnson offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the committee on final report be instructed to inquire into the expediency of recommending to the Legislature the revisal of the assessor's precept.

The hour of one having arrived,

The President adjourned the Board until three o'clock this afternoon.

SAME DAY—AFTERNOON.

The Board met pursuant to adjournment.

A motion was made by Mr. Wright,

That the Board do now proceed to adjust and equalize the valuation of property in the several counties, and that the counties be called over in alphabetical order.

Which was agreed to.

Adams county being called,

A motion was made by Mr. Davis,

That the consideration of said county be postponed for the present.

Which was agreed to.

Allegheny county being called,

Mr. Darsie offered the following proposition as the valuation of Allegheny county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills	\$24,294,327 00
Do.....do.....do.....do.....1 per cent.....	99,395 00
Do.....do.....do.....do.....2 per cent.....	8,400 00
Aggregate.....	<u>24,382 797 00</u>
Tax on watches.....	<u>\$675 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Konigmacher,

To amend the same, by adding to the two and one-half mill item, the sum of one million six hundred and twenty-eight thousand four hundred and forty-one dollars.

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Darsie,

To amend the amendment, by striking therefrom the words, "one million."

And on the question,

Will the Board agree to the amendment to the amendment ?

The yeas and nays were required by Mr. Konigmacher and Mr. Darsie, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Darsie, Gettys, Johnson, Laughlin, Osterhout, Watt and Wright—9.

N A Y S .

Messrs. Cummings, Cleymer, Cremer, Danenhower, Dietrick, Davis, Ely, Jackman, Konigmacher, Kaine, Laporte, Martin, Rahn, Robinson, Williams and Slifer, *President*—16.

So the question was determined in the negative.

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Wright,

To amend the same, by striking therefrom the words, "six hundred and thirty-six thousand four hundred and forty-one."

And on the question,

Will the Board agree the amendment to the amendment?

The yeas and nays were required by Mr. Wright and Mr. Konigmacher, and were as follow, viz:

YEAS.

Messrs. Brodhead, Christy, Cremer, Darsie, Davis, Gettys, Johnson, Laughlin, Osterhout, Watt and Wright—11.

NAYS.

Messrs. Cummings, Cleymer, Danenhower, Dietrick, Ely, Jackman, Konigmacher, Kaine, Laporte, Martin, Rahn, Robinson, Williams and Slifer, *President*—14.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the amendment?

It was determined in the affirmative.

And the proposition as amended was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Allegheny county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$25,922,768 00
Do.....do.....do.....do....1 per cent.....	99,395 00
Do.....do.....do.....do....2 per cent.....	8,400 00
Aggregate.....	<u>26,030,563 00</u>
Tax on watches.....	<u>\$675 00</u>

Armstrong county being called,

Mr. Watt offered the following proposition as the valuation of Armstrong county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,687,405 00
Do.....do.....do.....do....1 per cent.....	10,181 00
Do.....do.....do.....do....2 per cent.....	1,300 00
Aggregate.....	<u>2,698,886 00</u>
Tax on watches.....	<u>\$54 25</u>

And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Armstrong county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,687,405 00
Do.....do.....do.....do.....do....1 per cent.....	10,181 00
Do.....do.....do.....do.....do....2 per cent.....	1,300 00

Aggregate.....	<u>2,698,886 00</u>
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Tax on watches.....	<u>\$54 25</u>
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Beaver county being called,

Mr. Gettys offered the following proposition as the valuation of Beaver county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,104,260 00
Do.....do.....do.....do.....do....1 per cent.....	19,199 00
Do.....do.....do.....do.....do....2 per cent.....	1,400 00

Aggregate.....	<u>4,124,859 00</u>
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Tax on watches.....	<u>\$162 00</u>
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And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Kaine,

To amend the same, by adding to the one per cent. item, the sum of five thousand three hundred and nineteen dollars.

Which was agreed to.

And the question recurring,

Will the Board agree to the proposition as amended ?

A motion was made by Mr. Martin,

To amend the same, by adding to the two and a half mill item, the sum of two hundred thousand dollars.

Which was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Beaver county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,304,260 00
Do.....do.....do.....do.....do....1 per cent.....	24,518 00
Do.....do.....do.....do.....do....2 per cent.....	1,400 00

Aggregate.....	<u>4,330,178 00</u>
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Tax on watches.....	<u>\$162 00</u>
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Mr. Williams offered the following resolution, which was twice read, viz :

Resolved, That when a proposition for the valuation of any county is offered for the consideration of this Board, the answers to interrogatories, received from such county, shall be read for the information of the Board.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Wright,

To amend the same, by inserting after the word "county," where it occurs the second time, the words, "if demanded."

Which was agreed to.

And the resolution as amended was agreed to.

Bedford county being called for,

Mr. Robinson offered the following proposition as the valuation of Bedford county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,018,889 00
Do.....do.....do.....do.....do.....1 per cent.....	27,625 00
Do.....do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>3,048,514 00</u>
Tax on watches.....	<u>\$40 50</u>

And on the question,

Will the Board agreed to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Bedford county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,018,889 00
Do.....do.....do.....do.....do.....1 per cent.....	27,625 00
Do.....do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>3,048,514 00</u>
Tax on watches.....	<u>\$40 50</u>

Berks county being called,

Mr. Cleymer offered the following proposition as the valuation of Berks county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$24,147,536 00
Do.....do.....do.....do.....do.....1 per cent.....	145,505 00
Do.....do.....do.....do.....do.....2 per cent.....	3,300 00
Aggregate.....	<u>24,296,341 00</u>
Tax on watches.....	<u>\$182 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Berks county be as follows, viz :

Amount of property subject to the tax of 2½ mills.	\$24,147,536 00
Do. ....do. ....do. ....do. ....do. ....1 per cent.	145,505 00
Do. ....do. ....do. ....do. ....do. ....2 per cent.	3,300 00
Aggregate.	<u>24,296,341 00</u>
Tax on watches.	<u>\$182 00</u>

A motion was made by Mr. Laughlin,
That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until ten o'clock to-morrow morning.

HARRISBURG, FEBRUARY 25, 1860.

The Board met pursuant to adjournment.

Mr. Dietrick offered the following resolution, which was twice read, considered and adopted, viz :

WHEREAS, A difference of opinion exists as to what objects of taxation, under the laws of this Commonwealth, are liable to two per cent.; therefore,

Resolved, That the Chair appoint a committee, consisting of five members of this Board, whose duty it shall be to examine the law, and designate the objects of taxation which they believe to be liable to an amount of two per cent., and make report to this Board, as a future guide to county commissioners and assessors throughout this Commonwealth.

Whereupon, the President appointed Messrs. Dietrick, Wright, Cremer, Thomas and Johnson said committee.

Mr. Christy offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the committee on final report be requested to urge upon the Legislature of Pennsylvania, the expediency of enacting a law permitting the several counties of this Commonwealth to retain in the county treasury, for county purposes, after deducting all exonerations, any excess that may be assessed in the respective counties, over the amount required or fixed for State purposes by the Board of Revenue Commissioners.

A motion was made by Mr. Davis,

That when the Board adjourns, it will adjourn until three o'clock on Monday afternoon next.

And on the question,

Will the Board agree to the motion ?

The yeas and nays were required by Mr. Kaine and Mr. Martin, and were as follow, viz :

Y E A S.

Messrs. Christy, Cremer, Dietrick, Davis, Gettys, Johnson, Thomas, Watt and Slifer, *President*—9.

N A Y S.

Messrs. Cleymer, Darsie, Danenhower, Konigmacher, Kaine, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Williams and Wright—13.

So the question was determined in the negative.

Mr. Wright offered the following resolution, which was twice read, considered and adopted, viz:

Resolved, That hereafter the standing order of the day shall be the consideration of the adjustment and equalization of counties, to the exclusion of all other business, till the same shall be completed.

Blair county being called,

Mr. Cremer offered the following proposition as the valuation of Blair county:

Amount of property subject to the tax of 2½ mills.....	\$5,018,206 00
Do.....do.....do.....do.....1 per cent.....	26,434 00
Do.....do.....do.....do.....2 per cent.....	500 00
Aggregate.....	<u>5,045,140 00</u>
Tax on watches.....	<u>\$195 00</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Kaine,

To amend the same, by adding to the two per cent. item, "fifteen hundred dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Blair county be as follows, viz:

Amount of property subject to the tax of 2½ mills.....	\$5,018,206 00
Do.....do.....do.....do.....1 per cent.....	26,434 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>5,046,640 00</u>
Tax on watches.....	<u>\$195 00</u>

Bradford county being called,

Mr. Laporte offered the following proposition as the valuation of Bradford county:

Amount of property subject to the tax of 2½ mills.....	\$4,495,942 00
Do.....do.....do.....do.....1 per cent.....	9,395 00
Do.....do.....do.....do.....2 per cent.....	2,700 00
Aggregate.....	<u>4,508,037 00</u>
Tax on watches	<u>\$85 00</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Martin,

To amend the same, by adding to the two and one-half mill item the sum of "one hundred and thirty-nine thousand four hundred and ninety-one dollars."

And on the question,

Will the Board agree so to amend?

The yeas and nays were required by Mr. Wright and Mr. Martin, and were as follow, viz:

Y E A S .

Messrs. Christy, Cleymer, Cremer, Darsie, Danenhower, Johnson, Konig-macher, Kaine, Martin, Williams and Slifer, *President*—11.

N A Y S .

Messrs. Dietrick, Davis, Gettys, Laporte, Laughlin, Osterhout, Rahn, Robin-son, Thomas, Watt and Wright—11.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the proposition?

A motion was made by Mr. Martin,

To amend the same, by adding to the two and one-half mill item "one hun-dred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Bradford county be as follows:

Amount of property subject to the tax of 2½ mills.....	\$4,595,942 00
Do.....do.....do.....do.....1 per cent.....	9,395 00
Do.....do.....do.....do.....2 per cent.....	2,700 00
Aggregate.....	<u>4,608,037 00</u>
Tax on watches	<u>\$85 00</u>

Bucks county being called,

A motion was made by Mr. Kaine,

That the further consideration of the said county be postponed for the present.

Which was agreed to.

Butler county being called,

Mr. Gettys offered the following proposition as the valuation of Butler county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills	\$3,174,357 00
Dodododo1 per cent.	15,452 00
Dodododo2 per cent.	1,600 00
Aggregate	<u>3,191,409 00</u>
Tax on watches	<u>\$24 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Cleymer,

To amend the same, by adding to the two and one-half mill item, the sum of "one hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Butler county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills	\$3,274,357 00
Dodododo1 per cent.	15,452 00
Dodododo2 per cent.	1,600 00
Aggregate	<u>3,291,409 00</u>
Tax on watches	<u>\$24 25</u>

Cambria county being called,

Mr. Cremer offered the following proposition as the valuation of Cambria county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills	\$1,408,111 00
Dodododo1 per cent.	1,250 00
Dodododo2 per cent.	
Aggregate	<u>1,409,361 00</u>
Tax on watches	<u>\$55 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Kaine,

To amend the same, by inserting in the two per cent. item, the sum of "two thousand dollars."

Which was agreed to.

And on the question,

Will the Board agree to the proposition as amended?

A motion was made by Mr. Cleymer,

To further amend the same, by adding to the two and one-half mill item, "five hundred thousand dollars."

And on the question,

Will the Board agree to the amendment?

It was determined in the affirmative.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Cambria county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$1,908,111 00
Do.....do.....do .....do .....1 per cent.....	1,250 00
Do.....do.....do.....do .....2 per cent.....	2,000 00
Aggregate.....	<u>1,911,361 00</u>
Tax on watches.....	<u>\$55 25</u>

Carbon county being called,

A motion was made by Mr. Wright,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Chester county being called,

Mr. Thomas offered the following proposition as the valuation of Chester county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$23,785,709 00
Do.....do.....do.....do.....1 per cent.....	112,170 00
Do.....do.....do.....do.....2 per cent.....	7,700 00
Aggregate.....	<u>23,905,579 00</u>
Tax on watches.....	<u>\$351 50</u>

And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Chester county be as follows:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$23,785,709 00
Do.....do.....do.....do.....1 per cent.....	112,170 00
Do.....do.....do.....do.....2 per cent.....	7,700 00
Aggregate.....	<u>23,905,579 00</u>
Tax on watches.....	<u>\$351 50</u>

Centre county being called,

A motion was made by Mr. Cremer,

That the further consideration of the said county be postponed for the present.

Which was agreed to.

Clarion county being called,

Mr. Laughlin offered the following proposition as the valuation of Clarion county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,726,074 00
Do.....do.....do.....do.....1 per cent.....	10,853 00
Do.....do.....do.....do.....2 per cent.....	400 00
Aggregate.....	<u>1,737,327 00</u>
Tax on watches.....	<u>\$84 75</u>

And on the question,

Will the Board agree to the proposition?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Clarion county be as follows:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,726,074 00
Do.....do.....do.....do.....1 per cent.....	10,853 00
Do.....do.....do.....do.....2 per cent.....	400 00
Aggregate.....	<u>1,737,327 00</u>
Tax on watches.....	<u>\$84 75</u>

Clinton county being called,

A motion was made by Mr. Cremer,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Clearfield county being called,

A motion was made by Mr. Cremer,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Columbia county being called,

Mr. Osterhout offered the following proposition as the valuation of Columbia county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,264,428 00
Do.....do.....do.....do....1 per cent.....	23,089 00
Do.....do.....do.....do....2 per cent.....	294 00
Aggregate.....	<u>3,287,811 00</u>
Tax on watches.....	<u>\$28 00</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Johnson,

To amend the same, by substituting therefor the following, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,365,429 00
Do.....do.....do.....do....1 per cent.....	27,880 00
Do.....do.....do.....do....2 per cent.....	294 00
Aggregate	<u>3,393,603 00</u>
Tax on watches.....	<u>\$28 00</u>

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Columbia county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,365,429 00
Do.....do.....do.....do....1 per cent.....	27,880 00
Do.....do.....do.....do....2 per cent.....	294 00
Aggregate.....	<u>3,393 603 00</u>
Tax on watches.....	<u>\$28 00</u>

Crawford county being called,

Mr. Martin offered the following proposition as the valuation of Crawford county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,700,000 00
Do.....do.....do.....do....1 per cent.....	6,537 00
Do.....do.....do.....do....2 per cent.....	
Aggregate.....	<u>3,706,537 00</u>
Tax on watches.....	<u>\$102 28</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Kaine,

To amend the same, by inserting in the two per cent. item, the sum of "two thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Crawford county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,700,000 00
Do.....do.....do.....do.....1 per cent.....	6,537 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>3,708,537 00</u>
Tax on watches.....	<u>\$102 28</u>

Cumberland county being called,

Mr. Christy offered the following proposition as the valuation of Cumberland county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$12,036,233 00
Do.....do.....do.....do.....1 per cent.....	107,503 00
Do.....do.....do.....do.....2 per cent.....	1,800 00
Aggregate.....	<u>12,145,536 00</u>
Tax on watches.....	<u>\$207 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Cumberland county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$12,036,233 00
Do.....do.....do.....do.....1 per cent.....	107,503 00
Do.....do.....do.....do.....2 per cent.....	1,800 00
Aggregate.....	<u>12,145,536 00</u>
Tax on watches.....	<u>\$207 00</u>

The hour of one having arrived,

The President adjourned the Board until Monday afternoon next, at two o'clock.

HARRISBURG, FEBRUARY 27, 1860.

The Board met pursuant to adjournment.

Adams county being called,

Mr. Koller offered the following proposition as the valuation of Adams county :

Amount of property subject to the tax of 2½ mills.....	\$5,122,433 00
Do.....do.....do.....do.....1 per cent.....	62,045 00
Do.....do.....do.....do.....2 per cent.....	3,650 00
Aggregate.....	<u>5,188,128 00</u>
Tax on watches.....	<u>\$108 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Adams county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$5,122,433 00
Do.....do.....do.....do.....1 per cent.....	62,045 00
Do.....do.....do.....do.....2 per cent.....	3,650 00
Aggregate.....	<u>5,188,128 00</u>
Tax on watches.....	<u>\$108 00</u>

Bucks county being called,

Mr. Danenhower offered the following proposition as the valuation of Bucks county :

Amount of property subject to the tax of 2½ mills.....	\$19,313,308 00
Do.....do.....do.....do.....1 per cent.....	74,360 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>19,388,868 00</u>
Tax on watches.....	<u>\$148 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Bucks county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$19,313,308 00
Do.....do.....do.....do.....1 per cent.....	74,360 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>19,388,868 00</u>
Tax on watches.....	<u>\$148 00</u>

Carbon county being called,

Mr. Brodhead offered the following proposition as the valuation of Carbon county :

Amount of property subject to the tax of 2½ mills.....	\$2,095,814 00
Do.....do.....do.....do.....1 per cent.....	22,967 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>2,119,981 00</u>
Tax on watches.....	<u>\$160 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Carbon county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$2,095,814 00
Do.....do.....do.....do.....1 per cent.....	22,967 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>2,119,981 00</u>
Tax on watches	<u>\$160 00</u>

Centre county being called,

Mr. Jackman offered the following proposition as the valuation of Centre county :

Amount of property subject to the tax of 2½ mills.....	\$5,164,894 00
Do.....do.....do.....do.....1 per cent.....	27,979 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>5,193,973 00</u>
Tax on watches.....	<u>\$88 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Martin,

That the further consideration of said proposition be postponed for the present.

Which was agreed to.

Clinton county being called,

Mr. Jackman offered the following proposition as the valuation of Clinton county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,518,226 00
Do .....do .....do .....do .....1 per cent.....	14,405 00
Do .....do .....do .....do .....2 per cent.....	1,000 00
Aggregate	<u>2,533,621 00</u>
Tax on watches.....	<u>\$127 75</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Martin,

That the further consideration of said proposition be postponed for the present.

And on the question,

Will the Board agree to the motion ?

It was determined in the affirmative.

Clearfield county being called,

Mr. Jackman offered the following proposition as the valuation of Clearfield county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,345,627 00
Do .....do .....do .....do .....1 per cent.....	6,693 00
Do .....do .....do .....do .....2 per cent.....	800 00
Aggregate.....	<u>1,353,120 00</u>
Tax on watches.....	<u>\$29 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Cleymer,

That the further consideration of said proposition be postponed for the present.

And on the question,

Will the Board agree to the motion ?

The yeas and nays were required by Mr. Cleymer and Mr. Laughlin, and were as follow, viz :

Y E A S .

Messrs. Cleymer, Cremer, Martin, Rahn and Williams—5.

N A Y S .

Messrs. Brodhead, Cummings, Christy, Dietrick, Davis, Ely, Gettys, Johnson, Jackman, Konigmacher, Kaine, Koller, Laporte, Laughlin, Osterhout, Robinson, Watt, Wright and Slifer, *President*—19.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Cleymer,

To amend the same, by adding to the two and a half mill item the sum of "seventy-nine thousand four hundred and sixty-six dollars."

And on the question,

Will the Board agree to the amendment ?

It was determined in the negative.

And the question recurring,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Clearfield county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,345,627 00
Do.....do.....do.....do.....1 per cent.....	6,693 00
Do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,353,120 00</u>
Tax on watches.....	<u>\$29 25</u>

Dauphin county being called,

Mr. Ely offered the following proposition as the valuation of Dauphin county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$11,796,225 00
Do.....do.....do.....do.....1 per cent.....	117,590 00
Do.....do.....do.....do.....2 per cent.....	4,000 00
Aggregate.....	<u>11,917,815 00</u>
Tax on watches.....	<u>\$203 50</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Martin,

To amend the same, by adding to the two and a half mill item, the sum of "two hundred and eighty-eight thousand seven hundred and fifty-eight dollars."

And on the question,

Will the Board agree to the amendment ?

It was determined in the negative.

And the question recurring,

Will the Board agree to the proposition ?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Dauphin county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$11,796,225 00
Do.....do.....do.....do.....do.....1 per cent.....	117,590 00
Do.....do.....do.....do.....do.....2 per cent.....	4,000 00
Aggregate.....	<u>11,917 815 00</u>
Tax on watches.....	<u>\$203 50</u>

Delaware county being called,

Mr. Thomas offered the following proposition as the valuation of Delaware county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$9,281,220 00
Do.....do.....do.....do.....do.....1 per cent.....	90,070 00
Do.....do.....do.....do.....do.....2 per cent.....	1,800 00
Aggregate.....	<u>9,373,090 00</u>
Tax on watches.....	<u>\$400 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Dietrick,

To amend the same, by adding to the two and a half mill item the sum of "four hundred and two thousand six hundred and sixty-eight dollars."

And on the question,

Will the Board agree to the amendment ?

The yeas and nays were required by Mr. Kaine and Mr. Dietrick, and were as follow, viz :

Y E A S .

Messrs. Cummings, Cleymer, Dietrick, Jackman, Kaine, Martin and Williams—7.

N A Y S .

Messrs. Brodhead, Christy, Danenhowe, Davis, Gettys, Johnson, Koller, Laporte, Laughlin, Osterhout, Rahn, Robinson, Thomas, Watt, Wright and Slifer, *President*—16.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Laporte,

To amend the same, by adding to the two and a half mill item the sum of "two hundred and twenty-four thousand five hundred and sixty dollars."

And on the question,

Will the Board agree to the amendment?

It was determined in the affirmative.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Delaware county be as follows:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$9,505,780 00
Do.....do.....do.....do.....1 per cent.....	90,070 00
Do.....do.....do.....do.....2 per cent.....	1,800 00
Aggregate.....	<u>9,597,650 00</u>
Tax on watches.....	<u>\$400 00</u>

Erie county being called,

Mr. Martin offered the following proposition as the valuation of Erie county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,451,687 00
Do.....do.....do.....do.....1 per cent.....	22,170 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>4,474,857 00</u>
Tax on watches.....	<u>\$110 50</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Johnson,

To amend the same, by adding to the two per cent. item the sum of "one thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Erie county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,451,687 00
Do.....do.....do.....do.....1 per cent.....	22,170 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>4,475,857 00</u>
Tax on watches.....	<u>\$110 50</u>

Elk county being called,

Mr. Williams offered the following proposition as the valuation of Elk county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$855,096 00
Do.....do.....do.....do.....do....1 per cent.....	670 00
Do.....do.....do.....do.....do....2 per cent.....	

Aggregate.....	<u>855,766 00</u>
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Tax on watches.....	<u>\$30 50</u>
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And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Elk county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$855,096 00
Do.....do.....do.....do.....do....1 per cent.....	670 00
Do.....do.....do.....do.....do....2 per cent.....	

Aggregate.....	<u>855,766 00</u>
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Tax on watches.....	<u>\$30 50</u>
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Fayette county being called,

Mr. Kaine offered the following proposition as the valuation of Fayette county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$5,432,560 00
Do.....do.....do.....do.....do....1 per cent.....	35,624 00
Do.....do.....do.....do.....do....2 per cent.....	1,800 00

Aggregate.....	<u>5,469,984 00</u>
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Tax on watches.....	<u>\$155 75</u>
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And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Fayette county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$5,432,560 00
Do.....do.....do.....do.....do....1 per cent.....	35,624 00
Do.....do.....do.....do.....do....2 per cent.....	1,800 00

Aggregate.....	<u>5,469,984 00</u>
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Tax on watches.....	<u>\$155 75</u>
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Franklin county being called,

A motion was made by Mr. Robinson,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Fulton county being called,

Mr. Robinson offered the following proposition as the valuation of Fulton county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$808,427 00
Do.....do.....do.....do....1 per cent.....	7,243 00
Do.....do.....do.....do....2 per cent.....	200 00
Aggregate.....	<u>815,970 00</u>
Tax on watches.....	<u>\$23 50</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Fulton county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$808,427 00
Do.....do.....do.....do....1 per cent.....	7,243 00
Do.....do.....do.....do....2 per cent.....	200 00
Aggregate.....	<u>815,870 00</u>
Tax on watches.....	<u>\$23 50</u>

Forest county being called,

Mr. Laughlin offered the following proposition as the valuation of Forest county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$145,339 00
Do.....do.....do.....do....1 per cent.....	2,000 00
Do.....do.....do.....do....2 per cent.....	
Aggregate.....	<u>147,339 00</u>
Tax on watches.....	

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Forest county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$145,339 00
Do.....do.....do.....do....1 per cent.....	2,000 00
Do.....do.....do.....do....2 per cent.....	
Aggregate.....	<u>147,339 00</u>
Tax on watches.....	

Greene county being called,

Mr. Kaine offered the following proposition as the valuation of Greene county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,901,766 00
Do.....do.....do.....do.....1 per cent.....	21,250 00
Do.....do.....do.....do.....2 per cent.....	900 00
Aggregate.....	<u>2,923,916 00</u>
Tax on watches.....	<u>\$48 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Greene county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,901,766 00
Do.....do.....do.....do.....1 per cent.....	21,250 00
Do.....do.....do.....do.....2 per cent.....	900 00
Aggregate.....	<u>2,923,916 00</u>
Tax on watches.....	<u>\$48 00</u>

A motion was made by Mr. Ely,

That when the Board adjourns, it will adjourn to meet at half past seven o'clock this evening.

Which was agreed to.

Huntingdon county being called,

A motion was made by Mr. Cremer,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Indiana county being called,

Mr. Watt offered the following proposition as the valuation of Indiana county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,753,952 00
Do.....do.....do.....do.....1 per cent.....	12,631 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>2,768,583 00</u>
Tax on watches.....	<u>\$78 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Indiana county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$2,753,952 00
Do.....do.....do.....do.....1 per cent.....	12,631 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>2,768,583 00</u>
Tax on watches.....	<u>\$78 00</u>

Jefferson county being called,

A motion was made by Mr. Laughlin,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Juniata county being called,

Mr. Christy offered the following proposition as the valuation of Juniata county :

Amount of property subject to the tax of 2½ mills.....	\$2,762,765 00
Do.....do.....do.....do.....1 per cent.....	18,435 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
	<u>2,782,200 00</u>
Tax on watches.....	<u>\$50 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Juniata county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$2,762,765 00
Do.....do.....do.....do.....1 per cent.....	18,435 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>2,782,200 00</u>
Tax on watches.....	<u>\$50 00</u>

Lancaster county being called,

Mr. Konigmacher offered the following proposition as the valuation of Lancaster county :

Amount of property subject to the tax of 2½ mills.....	\$35,025,378 00
Do.....do.....do.....do.....1 per cent.....	211,906 00
Do.....do.....do.....do.....2 per cent.....	11,600 00
Aggregate..	<u>35,248,884 00</u>
Tax on watches.....	<u>\$574 95</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Dietrick,

To amend the proposition, by adding to the two and one-half mill item, the sum of "two hundred and seventy-one thousand five hundred and forty-four dollars."

Which was not agreed to.

And the proposition was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Lancaster county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$35,025,378 00
Do.....do.....do.....do.....1 per cent.....	211,906 00
Do.....do.....do.....do.....2 per cent.....	11,600 00
Aggregate.....	<u>35,248,884 00</u>
Tax on watches.....	<u>\$574 95</u>

Lawrence county being called,

Mr. Gettys offered the following proposition as the valuation of Lawrence county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,523,860 00
Do.....do.....do.....do.....1 per cent.....	21,287 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>3,546,147 00</u>
Tax on watches.....	<u>\$108 75</u>

And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Lawrence county be as follows:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,523,860 00
Do.....do.....do.....do.....1 per cent.....	21,287 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>3,546,147 00</u>
Tax on watches.....	<u>\$108 75</u>

Lebanon county being called,

Mr. Ely offered the following proposition as the valuation of Lebanon county:

BOARD OF REVENUE COMMISSIONERS.

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Amount of property subject to the tax of 2½ mills.	\$9,144,453 00
Do.....do.....do.....do.....1 per cent.....	64,195 00
Do.....do.....do.....do.....2 per cent.....	1,600 00
Aggregate.....	<u>9,210,248 00</u>
Tax on watches.....	<u>\$69 00</u>

And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Lebanon county be as follows:

Amount of property subject to the tax of 2½ mills.	\$9,144,453 00
Do.....do.....do.....do.....1 per cent.....	64,195 00
Do.....do.....do.....do.....2 per cent.....	1,600 00
Aggregate.....	<u>9,210,248 00</u>
Tax on watches.....	<u>\$69 00</u>

Luzerne county being called,

Mr. Wright offered the following proposition as the valuation of Luzerne county:

Amount of property subject to the tax of 2½ mills.	\$7,817,234 00
Do.....do.....do.....do.....1 per cent.....	41,246 00
Do.....do.....do.....do.....2 per cent.....	4,000 00
Aggregate.....	<u>7,862,480 00</u>
Tax on watches.....	<u>\$257 00</u>

And on the question,

Will the Board agree to the proposition?

A motion was made Mr. Martin,

That the Board do now adjourn.

And on the question,

Will the Board agree to the motion?

The yeas and nays were required by Mr. Wright and Mr. Johnson, and were as follow, viz:

Y E A S.

Messrs. Cummings, Cremer, Danenhower, Dietrick, Davis, Gettys, Jackman, Konigmacher, Kaine, Laporte, Laughlin, Martin, Rahn, Robinson, Watt, Williams and Slifer, *President*—17.

N A Y S.

Messrs. Brodhead, Christy, Cleymer, Johnson, Koller, Osterhout, Thomas and Wright—8.

So the question was determined in the affirmative.

Whereupon, the President adjourned the Board until half-past seven o'clock this evening.

SAME DAY—EVENING.

The Board met pursuant to adjournment.

The Board resumed the consideration of the proposition offered by Mr. Wright, relative to the valuation of property in Luzerne county.

And the question recurring,

Will the Board agree to the proposition?

A motion was made by Mr. Cummings,

To amend the same, by adding to the two and a half mill item, "two millions of dollars."

And on the question,

Will the Board agree to the amendment?

The yeas and nays were required by Mr. Wright and Mr. Gettys, and were as follow, viz:

Y E A S.

Messrs. Cummings, Cleymer, Danenhower, Dietrick, Kaine and Rahn—6.

N A Y S.

Messrs. Brodhead, Christy, Cremer, Davis, Ely, Gettys, Johnson, Jackman, Konigmacher, Koller, Laporte, Laughlin, Martin, Osterhout, Robinson, Thomas, Watt, Wright and Slifer, *President*—19.

So the question was determined in the negative.

And the question recurring,

Will the Board agree the proposition?

A motion was made by Mr. Dietrick,

To amend the same, by adding to the two and a half mill item, "one million of dollars."

And on the question,

Will the Board agree to the amendment?

A motion was made by Mr. Wright,

To amend the same, by striking therefrom "one million," and inserting in lieu thereof, "three hundred thousand."

And on the question,

Will the Board agree to the amendment to the amendment ?

The yeas and nays were required by Mr. Jackman and Mr. Kaine, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Davis, Ely, Gettys, Johnson, Jackman, Koller, Laporte, Laughlin, Martin, Osterhout, Thomas, Watt and Wright—15.

N A Y S .

Messrs. Cummings, Cleymer, Cremer, Danenhowe, Dietrick, Konigmacher, Kaine, Rahn, Robinson, Williams and Slifer, *President*—11.

So the question was determined in the affirmative.

And on the question,

Will the Board agree to the amendment as amended ?

It was determined in the affirmative.

And on the question,

Will the Board agree to the proposition as amended ?

The yeas and nays were required by Mr. Cummings and Mr. Kaine, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Cremer, Davis, Ely, Gettys, Johnson, Jackman, Konigmacher, Koller, Laporte, Laughlin, Osterhout, Thomas, Watt, Wright and Slifer, *President*—17.

N A Y S .

Messrs. Cummings, Dietrick and Rahn—3.

So the question was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Luzerne county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$8,117,234 00
Do.....do.....do.....do.....1 per cent.....	41,246 00
Do.....do.....do.....do.....2 per cent.....	4,000 00
Aggregate.....	<u>8,162,480 00</u>
Tax on watches.....	<u>\$257 00</u>

The Board resumed the consideration of the proposition offered by Mr. Jackman, relative to the valuation of property in Centre county.

And the question recurring,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Centre county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$5,164,894 00
Do.....do.....do.....do.....do....1 per cent.....	27,979 00
Do.....do.....do.....do.....do....2 per cent.....	1,200 00
Aggregate.....	<u>5,194,073 00</u>
Tax on watches.....	<u>\$88 00</u>

The Board resumed the consideration of the proposition offered by Mr. Jackman, relative to the valuation of property in Clinton county.

And the question recurring,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Clinton county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$2,518,226 00
Do.....do.....do.....do.....do....1 per cent.....	14,405 00
Do.....do.....do.....do.....do....2 per cent.....	1,000 00
Aggregate.....	<u>2,533,631 00</u>
Tax on watches.....	<u>\$127 75</u>

On motion of Mr. Cremer,

The Board proceeded to consider the county of Huntingdon,

When Mr. Cremer offered the following proposition as the valuation of Huntingdon county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$1,466,405 00
Do.....do.....do.....do.....do....1 per cent.....	30,721 00
Do.....do.....do.....do.....do....2 per cent.....	900 00
Aggregate.....	<u>4,498,026 00</u>
Tax on watches.....	<u>\$166 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Cleymer,

To amend the same, by adding to the two and a half mill item the sum of "five hundred thousand dollars."

And on the question,

Will the Board agree to the amendment ?

The yeas and nays were required by Mr. Cremer and Mr. Dietrick, and were as follow, viz :

Y E A S .

Messrs. Cummings, Christy, Cleymer, Dietrick, Davis, Ely, Jackman, Kaine, Laporte, Rahn, Robinson and Watt—12.

N A Y S .

Messrs. Brodhead, Cremer, Danenhower, Gettys, Johnson, Konigmacher, Koller, Laughlin, Osterhout, Thomas, Williams, Wright and Slifer, *President*—13.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Kaine,

To amend the same, by adding to the two and a half mill item, "two hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Huntingdon county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,666,405 00
Do.....do.....do.....do.....1 per cent.....	30,721 00
Do.....do.....do.....do.....2 per cent.....	900 00
Aggregate.....	<u>4,698,026 00</u>
Tax on watches.....	<u>\$166 25</u>

On motion of Mr. Robinson,

The Board proceeded to consider the county of Franklin,

When Mr. Robinson offered the following proposition as the valuation of Franklin county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills..... ..	\$11,043,877 00
Do.....do.....do.....do.....1 per cent.....	114,559 00
Do.....do.....do.....do.....2 per cent.....	3,200 00
Aggregate	<u>11,161,636 00</u>
Tax on watches.....	<u>\$186 50</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Dietrick,

To amend the same, by adding to the two and one-half mill item, the sum of "one million of dollars."

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Martin,

To amend the amendment, by striking therefrom the words, "one million," and inserting in lieu thereof, "one million one hundred and four thousand three hundred and eighty-seven."

Which was not agreed to.

And the question recurring,

Will the Board agree to the amendment?

It was determined in the affirmative.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Franklin county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$12,043,877 00
Do.....do.....do.....do.....1 per cent.....	114,559 00
Do.....do.....do.....do.....2 per cent.....	3,200 00
Aggregate.....	<u>12,161,636 00</u>
Tax on watches.....	<u>\$186 50</u>

Lycoming county being called,

Mr. Dietrick offered the following proposition as the valuation of Lycoming county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,530,421 00
Do.....do.....do.....do.....1 per cent.....	31,939 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>4,563,560 00</u>
Tax on watches.....	<u>\$223 00</u>

And on the question,

Will the Board agree to the proposition?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Lycoming county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,530,421 00
Do.....do.....do.....do.....1 per cent.....	31,939 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>4,563,560 00</u>
Tax on watches.....	<u>\$223 00</u>

Mercer county being called,

A motion was made by Mr. Laughlin,

That the further consideration of said county be postponed for the present.

Which was agreed to.

M'Kean county being called,

Mr. Williams offered the following proposition as the valuation of M'Kean county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$700,000 00
Do.....do.....do.....do.....1 per cent.....	500 00
Do.....do.....do.....do.....2 per cent.....	
Aggregate.....	<u>700,500 00</u>
Tax on watches	<u> </u>

And on the question,

Will the Board agree to the proposition?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of M'Kean county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$700,000 00
Do.....do.....do.....do.....1 per cent.....	500 00
Do.....do.....do.....do.....2 per cent.....	
Aggregate.....	<u>700,500 00</u>
Tax on watches.....	<u> </u>

Mifflin county being called,

Mr. Davis offered the following proposition as the valuation of Mifflin county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,130,760 00
Do.....do.....do.....do.....1 per cent.....	16,838 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>4,157,598 00</u>
Tax on watches.....	<u>\$107 25</u>

And on the question,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Mifflin county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$4,130,760 00
Do.....do.....do.....do.....1 per cent.....	16,838 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>4,148,598 00</u>
Tax on watches.....	<u>\$107 25</u>

Monroe county being called,

Mr. Brodhead offered the following proposition as the valuation of Monroe county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,654,517 00
Do.....do.....do.....do.....1 per cent.....	14,052 00
Do.....do.....do.....do.....2 per cent.....	400 00
Aggregate.....	<u>1,668,969 00</u>
Tax on watches.....	<u>\$23 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Martin,

To amend the same, by adding to the two per cent. item, "four hundred dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Monroe county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,654,517 00
Do.....do.....do.....do.....1 per cent.....	14,052 00
Do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,669,369 00</u>
Tax on watches.....	<u>\$23 00</u>

A motion was made by Mr. Thomas and Mr. Koller,

That the vote, by which the proposition of Beaver county was agreed to, be re-considered.

And on the question,

Will the Board agree to the motion ?

It was determined in the affirmative.

A motion was made by Mr. Rahn,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until ten o'clock to-morrow morning.

HARRISBURG, FEBRUARY 28, 1860.

The Board met pursuant to adjournment.

On motion of Mr. Christy,

The item of two and a half mills in Cumberland county was reduced from \$12,036,233 to \$11,850,921, there having been a mistake in the valuation of said county.

Montgomery county being called,

Mr. Danenhower offered the following proposition as the valuation of Montgomery county :

Amount of property subject to the tax of 2½ mills.....	\$17,449,000 00
Do.....do.....do.....do.....1 per cent.....	106,675 00
Do.....do.....do.....do.....2 per cent.....	6,500 00
Aggregate.....	<u>17,562,175 00</u>
Tax on watches.....	<u>\$520 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Kaine,

To amend the same, by adding to the two and a half mill item the sum of "one million eight hundred and twenty-five thousand three hundred and ninety-six dollars."

And on the question,

Will the Board agree to the amendment ?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Montgomery county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$19,274,396 00
Do.....do.....do.....do.....1 per cent.....	106,675 00
Do.....do.....do.....do.....2 per cent.....	6,500 00
Aggregate.....	<u>19,387,571 00</u>
Tax on watches.....	<u>\$520 25</u>

Montour county being called,

Mr. Dietrick offered the following proposition as the valuation of Montour county :

Amount of property subject to the tax of 2½ mills.....	\$1,878,127 00
Do.....do.....do.....do.....1 per cent.....	10,106 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>1,889,233 00</u>
Tax on watches.....	<u>\$40 00</u>

And on the question,
Will the Board agree to the proposition?

A motion was made by Mr. Konigmacher,
To amend the same, by adding to the two and a half mill item, the sum of
"one hundred and eighty-four thousand eight hundred and ninety-seven
dollars."

And on the question,
Will the Board agree to the amendment?

A motion was made by Mr. Dietrick,
To amend the amendment, by striking therefrom the words, "one hundred
and."

Which was not agreed to.

And the question recurring,
Will the Board agree to the amendment?

The yeas and nays were required by Mr. Johnson and Mr. Dietrick, and
were as follow, viz:

Y E A S .

Messrs. Cleymer, Cremer, Darsie, Danenhower, Ely, Gettys, Konigmacher,
Kaine, Koller, Laporte, Robinson, Thomas, Williams and Wright—14.

N A Y S .

Messrs. Brodhead, Christy, Dietrick, Davis, Johnson, Jackman, Laughlin,
Osterhout, Rahn, Watt and Slifer, *President*—11.

So the question was determined in the affirmative.

And on the question,
Will the Board agree to the proposition as amended?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation
of Montour county be as follows, viz:

Amount of property subject to the tax of 2½ mills.....	\$2,063,024 00
Do.....do.....do.....do.....1 per cent.....	10,106 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>2,074,130 00</u>
Tax on watches.....	<u>\$40 00</u>

Northampton county being called,

A motion was made by Mr. Johnson,
That the further consideration of said county be postponed for the pre-
sent.

Which was agreed to.

Lehigh county being called,

Mr. Johnson offered the following proposition as the valuation of Lehigh county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$9,647,661 00
Do.....do.....do.....do.....1 per cent.....	84,632 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>9,733,493 00</u>
Tax on watches.....	<u>\$42 25</u>

And on the question,

Will the Board agree to the proposition ?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Lehigh county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$9,647,661 00
Do.....do.....do.....do.....1 per cent.....	84,632 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>9,733,493 00</u>
Tax on watches.....	<u>\$42 25</u>

Northampton county being called,

Mr. Johnson offered the following proposition as the valuation of Northampton county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$13,040,928 00
Do.....do.....do.....do.....1 per cent.....	81,039 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>13,123,967 00</u>
Tax on watches.....	<u>\$73 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Kaine,

To amend the same, by adding to the two and a half mill item, the sum of "one million of dollars."

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Wright,

To amend the amendment, by striking therefrom the words, "one million," and inserting in lieu thereof, "six hundred and forty-seven thousand six hundred and fifty."

And on the question,

Will the Board agree to the amendment to the amendment?

The yeas and nays were required by Mr. Kaine and Mr. Wright, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Christy, Ely, Gettys, Johnson, Jackman, Koller, Laughlin, Osterhout, Rahn, Watt and Wright—12.

N A Y S .

Messrs. Cleymer, Darsie, Danenhower, Dietrick, Davis, Konigmacher, Kaine, Laporte, Martin, Robinson, Thomas, Williams and Slifer, *President*—13.

So the question was determined in the negative.

And the question recurring,

Will the Board agree to the amendment?

A motion was made by Mr. Wright,

To amend the amendment, by striking therefrom the words, "one million," and inserting in lieu thereof the words, "seven hundred thousand."

Which was agreed to.

And the amendment as amended, and the proposition as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Northampton county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$13,740,928 00
Do.....do.....do.....do.....1 per cent.....	81,039 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>13,723,967 00</u>
Tax on watches.....	<u>\$73 25</u>

A motion was made by Mr. Johnson,

That when this Board adjourns, it will adjourn to meet again at 3 o'clock this afternoon.

And on the question,

Will the Board agree to the motion?

A motion was made by Mr. Cleymer,

To amend the same, by striking therefrom this "afternoon at 3 o'clock," and inserting in lieu thereof "Thursday afternoon next at 3 o'clock."

And on the question,

Will the Board agree to the amendment?

The yeas and nays were required by Mr. Johnson and Mr. Konigmacher, and were as follow, viz :

YEAS.

Messrs. Brodhead, Christy, Cleymer, Darsie, Danenhower, Dietrick, Davis, Ely, Gettys, Jackman, Konigmacher, Kaine, Koller, Laughlin, Osterhout, Rahn, Robinson, Thomas, Watt and Slifer, *President*—20.

NAYS.

Messrs. Cremer, Johnson, Laporte, Martin, Williams and Wright—6.

So the question was determined in the affirmative.

And the motion, as amended, was agreed to.

A motion was made by Mr. Wright and Mr. Koller,

That the vote had on the adoption of the valuation of Northampton county be re-considered.

And on the question,

Will the Board agree to the motion ?

It was determined in the affirmative.

And the proposition being again before the Board,

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Rahn,

That the further consideration of the proposition be postponed for the present.

Which was agreed to.

A motion was made by Mr. Brodhead,

That a commissioner be appointed to take testimony in regard to the valuation of Wayne county.

Which was agreed to ; and

Mr. Brodhead was appointed commissioner for said purpose.

A motion was made by Mr. Cremer and Mr. Martin,

That the vote had on the adoption of the valuation of Delaware county be re-considered.

And on the question,

Will the Board agree to the motion ?

A motion was made by Mr. Cremer,

That the further consideration of the same be postponed for the present.

Which was agreed to.

A motion was made by Mr. Koller,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until 3 o'clock on Thursday afternoon next.

HARRISBURG, MARCH 1, 1860.

The Board met pursuant to adjournment.

The roll being called, the following gentlemen answered to their names :

Messrs. Christy, Cremer, Darsie, Danenhower, Davis, Gettys, Konigmacher, Kaine, Laporte, Martin, Rahn, Robinson and Watt—13.

There not being a quorum present,

A motion was made by Mr. Darsie,

That the Board take a recess until seven o'clock this evening.

Which was agreed to.

The Board having again met,

The roll was again called, when the following named gentlemen answered to their names :

Messrs. Christy, Cremer, Darsie, Danenhower, Davis, Ely, Gettys, Konigmacher, Kaine, Laporte, Martin, Rahn, Robinson and Watt—14.

A motion was made by Mr. Kaine,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until nine o'clock to-morrow morning.

HARRISBURG, MARCH 2, 1860.

The Board met pursuant to adjournment.

Northumberland county being called,

A motion was made by Mr. Dietrick,

That the further consideration of said county be postponed for the present.

Which was agreed to.

Perry county being called,

Mr. Christy offered the following proposition as the valuation of Perry county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,139,093 00
Do.....do.....do.....do.....1 per cent.....	27,041 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>3,167,134 00</u>
Tax on watches.....	<u>\$79 25</u>

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And on the question,

Will the Board agree to the proposition ?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Perry county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$3,139,093 00
Do.....do.....do.....do.....1 per cent.....	27,041 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>3,167,134 00</u>
Tax on watches.....	<u>\$79 25</u>

Pike county being called,

Mr. Brodhead offered the following proposition as the valuation of Pike county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$779,515 00
Do.....do.....do.....do.....1 per cent.....	800 00
Do.....do.....do.....do.....2 per cent.....	500 00
Aggregate.....	<u>780,815 00</u>
Tax on watches.....	<u>\$32 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Cleymer,

To amend the same, by adding to the two and a half mill item the sum of "forty thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Pike county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$819,515 00
Do.....do.....do.....do.....1 per cent.....	800 00
Do.....do.....do.....do.....2 per cent.....	500 00
Aggregate.....	<u>820,815 00</u>
Tax on watches.....	<u>\$32 00</u>

Potter county being called,

Mr. Williams offered the following proposition as the valuation of Potter county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$759,198 00
Do.....do.....do.....do....1 per cent.....	300 00
Do.....do.....do.....do....2 per cent.....	250 00
Aggregate.....	<u>759,748 00</u>
Tax on watches.....	<u>\$10 00</u>

And on the question,

Will the Board agreed to the proposition?

A motion was made by Mr. Cremer,

To amend the same, by adding to the two and a half mill item the sum of "forty thousand eight hundred and two dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Potter county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$800,000 00
Do.....do.....do.....do....1 per cent.....	300 00
Do.....do.....do.....do....2 per cent.....	250 00
Aggregate.....	<u>800,550 00</u>
Tax on watches.....	<u>\$10 00</u>

Schuykill county being called,

Mr. Rahn offered the following proposition as the valuation of Schuykill county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$10,821,442 00
Do.....do.....do.....do....1 per cent.....	53,076 00
Do.....do.....do.....do....2 per cent.....	2,800 00
Aggregate.....	<u>10,877,318 00</u>
Tax on watches.....	<u>\$297 50</u>

And on the question,

Will the Board agree to the proposition?

A motion was made by Mr. Rahn,

To amend the same, by adding to the two per cent. item the sum of "twelve hundred dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Schuykill county be as follows, viz:

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Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$10,821,442 00
Do.....do.....do.....do.....1 per cent.....	53,076 00
Do.....do.....do.....do.....2 per cent.....	4,000 00
Aggregate.....	<u>10,878,518 00</u>
Tax on watches.....	<u>\$297 50</u>

Snyder county being called,

Mr. Davis offered the following proposition as the valuation of Snyder county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,635,326 00
Do.....do.....do.....do.....1 per cent.....	32,285 00
Do.....do.....do.....do.....2 per cent.....	600 00
Aggregate.....	<u>2,668,211 00</u>
Tax on watches.....	<u>\$17 50</u>

And on the question,

Will the Board agree to the proposition?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Snyder county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,635,326 00
Do.....do.....do.....do.....1 per cent.....	32,285 00
Do.....do.....do.....do.....2 per cent.....	600 00
Aggregate.....	<u>2,668,211 00</u>
Tax on watches.....	<u>\$17 50</u>

A motion was made by Mr. Cummings,

That the Clerks be authorized to prepare a tabular statement of the taxes paid in the several counties, per taxable inhabitant, according to the returns of 1857.

Which was agreed to.

Somerset county being called,

Mr. Robinson offered the following proposition as the valuation of Somerset county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,044,559 00
Do.....do.....do.....do.....1 per cent.....	26,406 00
Do.....do.....do.....do.....2 per cent.....	875 00
Aggregate.....	<u>3,071,840 00</u>
Tax on watches.....	<u>\$41 25</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Somerset county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,044,559 00
Do.....do.....do.....do.....1 per cent.....	26,406 00
Do.....do.....do.....do.....2 per cent.....	875 00
Aggregate.....	<u>3,071,840 00</u>
Tax on watches.....	<u>\$41 25</u>

Sullivan county being called,

Mr. Osterhout offered the following proposition as the valuation of Sullivan county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$274,692 00
Do.....do.....do.....do.....1 per cent.....	425 00
Do.....do.....do.....do.....2 per cent.....	
Aggregate.....	<u>275,117 00</u>
Tax on watches.....	<u>\$9 00</u>

And on the question,

Will the Board agreed to the proposition ?

A motion was made by Mr. Osterhout,

That the further consideration of said proposition be postponed for the present.

Which was agreed to.

Susquehanna county being called,

Mr. Laporte offered the following proposition as the valuation of Susquehanna county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,652,483 00
Do.....do.....do.....do.....1 per cent.....	1,595 00
Do.....do.....do.....do.....2 per cent.....	1,000 00
Aggregate.....	<u>2,655,078 00</u>
Tax on watches.....	<u>\$69 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Darsie,

To amend the same, by adding to the two and a half mill item the sum of "fifty-three thousand five hundred and eighteen dollars."

Which was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Susquehanna county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$2,706,001 00
Do.....do.....do.....do.....do....1 per cent.....	1,595 00
Do.....do.....do.....do.....do....2 per cent.....	1,000 00
Aggregate.....	<u>2,708,596 00</u>
Tax on watches.....	<u>\$69 00</u>

Tioga county being called,

Mr. Williams offered the following proposition as the valuation of Tioga county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,930,919 00
Do.....do.....do.....do.....do....1 per cent.....	800 00
Do.....do.....do.....do.....do....2 per cent.....	600 00
Aggregate.....	<u>1,932,319 00</u>
Tax on watches	<u>\$47 25</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Darsie,

To amend the same, by adding to the two and one-half mill item the sum of "one hundred thousand dollars."

And on the question,

Will the Board agree to the amendment ?

A motion was made by Mr. Williams,

To amend the amendment, by striking therefrom the words, "one hundred," and inserting in lieu thereof the word "fifty."

Which was agreed to.

And the amendment as amended, and the proposition as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Tioga county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,980,919 00
Do.....do.....do.....do.....do....1 per cent.....	800 00
Do.....do.....do.....do.....do....2 per cent.....	600 00
Aggregate.....	<u>1,982,319 00</u>
Tax on watches.....	<u>\$47 25</u>

Union county being called,

Mr. Davis offered the following proposition as the valuation of Union county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,692,692 00
Do.....do.....do.....do.....1 per cent.....	55,938 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>3,749,830 00</u>
Tax on watches.....	<u>\$77 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Union county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$3,692,692 00
Do.....do.....do.....do.....1 per cent.....	55,938 00
Do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>3,749,830 00</u>
Tax on watches.....	<u>\$77 00</u>

Venango county being called,

Mr. Laughlin offered the following proposition as the valuation of Venango county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,456,511 00
Do.....do.....do.....do.....1 per cent.....	6,246 00
Do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,463,557 00</u>
Tax on watches.....	<u>\$46 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Venango county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,456,511 00
Do.....do.....do.....do.....1 per cent.....	6,246 00
Do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,463,557 00</u>
Tax on watches.....	<u>\$46 00</u>

Warren county being called,

Mr. Martin offered the following proposition as the valuation of Warren county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,361,947 00
Do.....do.....do.....do.....do.....1 per cent.....	2,298 00
Do.....do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,365,045 00</u>
Tax on watches.....	<u>\$51 25</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Warren county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,361,947 00
Do.....do.....do.....do.....do.....1 per cent.....	2,298 00
Do.....do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,365,045 00</u>
Tax on watches.....	<u>\$51 25</u>

Washington county being called,

Mr. Kaine offered the following proposition as the valuation of Washington county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$9,915,118 00
Do.....do.....do.....do.....do.....1 per cent.....	67,500 00
Do.....do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>9,983,818 00</u>
Tax on watches.....	<u>\$254 00</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Konigmacher,

To amend the same, by adding to the two and a half mill item, "one hundred thousand dollars."

Which was not agreed to.

And the proposition was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Washington county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$9,915,118 00
Do.....do.....do.....do.....do.....1 per cent.....	67,500 00
Do.....do.....do.....do.....do.....2 per cent.....	1,200 00
Aggregate.....	<u>9,983,818 00</u>
Tax on watches.....	<u>\$254 00</u>

Wayne county being called,

Mr. Brodhead offered the following proposition as the valuation of Wayne county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,500,295 00
Do.....do.....do.....do.....1 per cent.....	180 00
Do.....do.....do.....do.....2 per cent.....	500 00
Aggregate.....	<u>1,500,975 00</u>
Tax on watches.....	<u>\$39 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Wayne county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$1,500,295 00
Do.....do.....do.....do.....1 per cent.....	180 00
Do.....do.....do.....do.....2 per cent.....	500 00
Aggregate.....	<u>1,500,975 00</u>
Tax on watches.....	<u>\$39 00</u>

Westmoreland county being called,

Mr. Watt offered the following proposition as the valuation of Westmoreland county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$7,788,550 00
Do.....do.....do.....do.....1 per cent.....	48,970 00
Do.....do.....do.....do.....2 per cent.....	2,400 00
Aggregate.....	<u>7,839,920 00</u>
Tax on watches.....	<u>\$148 50</u>

And on the question,

Will the Board agree to the proposition ?

A motion was made by Mr. Martin,

To amend the same, by adding to the two and a half mill item, "one hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Westmoreland county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$7,888,550 00
Do.....do.....do.....do.....do.....1 per cent.....	48,970 00
Do.....do.....do.....do.....do.....2 per cent.....	2,400 00
Aggregate.....	<u>7,939,920 00</u>
Tax on watches.....	<u>\$148 50</u>

Wyoming county being called,

Mr. Osterhout offered the following proposition as the valuation of Wyoming county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$973,486 00
Do.....do.....do.....do.....do.....1 per cent.....	460 00
Do.....do.....do.....do.....do.....2 per cent.....	450 00
Aggregate.....	<u>974,396 00</u>
Tax on watches.....	<u>\$11 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Wyoming county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$973,486 00
Do.....do.....do.....do.....do.....1 per cent.....	460 00
Do.....do.....do.....do.....do.....2 per cent.....	450 00
Aggregate.....	<u>974,396 00</u>
Tax on watches.....	<u>\$11 00</u>

York county being called,

Mr. Koller offered the following proposition as the valuation of York county :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$12,359,473 00
Do.....do.....do.....do.....do.....1 per cent.....	107,200 00
Do.....do.....do.....do.....do.....2 per cent.....	2,575 00
Aggregate.....	<u>12,469,248 00</u>
Tax on watches.....	<u>\$189 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of York county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$12,359,473 00
Do.....do.....do.....do.....1 per cent.....	107,200 00
Do.....do.....do.....do.....2 per cent.....	2,575 00

Aggregate.....	<u>12,469,248 00</u>
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Tax on watches.....	<u>\$189 00</u>
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A motion was made by Mr. Osterhout,

That the Board resume the consideration of Sullivan county.

Which was agreed to.

And the question recurring,

Will the Board agree to the proposition?

A motion was made by Mr. Dietrick,

To amend the same, by adding to the two and a half mill item, "one hundred thousand dollars."

Which was agreed to.

And the question recurring,

Will the Board agree to the proposition as amended?

A motion was made by Mr. Johnson,

To amend the same, by adding to the two per cent. item, "two hundred dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Sullivan county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$374,692 00
Do.....do.....do.....do.....1 per cent.....	425 00
Do.....do.....do.....do.....2 per cent.....	200 00

Aggregate.....	<u>375,317 00</u>
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Tax on watches.....	<u>\$9 00</u>
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A motion was made by Mr. Dietrick,

That the Board resume the consideration of Northumberland county.

Which was agreed to.

Whereupon, Mr. Dietrick offered the following proposition as the valuation of Northumberland county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$5,400,000 00
Do.....do.....do.....do.....1 per cent.....	63,515 00
Do.....do.....do.....do.....2 per cent.....	3,000 00

Aggregate.....	<u>5,466,515 00</u>
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Tax on watches.....	<u>\$119 00</u>
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And on the question,
Will the Board agree to the proposition?

A motion was made by Mr. Martin,
To amend the same, by adding to the two per cent. item, "two thousand two hundred and forty dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Northumberland county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$5,400,000 00
Do.....do.....do.....do.....1 per cent.....	63,515 00
Do.....do.....do.....do.....2 per cent.....	5,240 00
Aggregate.....	<u>5,468,755 00</u>
Tax on watches.....	<u>\$119 00</u>

Philadelphia county being called,

Mr. Cummings offered the following proposition as the valuation of Philadelphia county:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$164,556,282 00
Do.....do.....do.....do.....1 per cent.....	2,780,793 00
Do.....do.....do.....do.....2 per cent.....	59,650 00
Aggregate.....	<u>167,396,725 00</u>
Tax on watches.....	<u>\$5,775 00</u>

And on the question,
Will the Board agree to the proposition?

It was determined in the affirmative.

Whereupon, it is adjudged and determined by the Board, that the valuation of Philadelphia county be as follows, viz:

Amount of property subject to the tax of $2\frac{1}{2}$ mills.....	\$164,556,282 00
Do.....do.....do.....do.....1 per cent.....	2,780,793 00
Do.....do.....do.....do.....2 per cent.....	59,650 00
Aggregate.....	<u>167,396,725 00</u>
Tax on watches.....	<u>\$5,775 00</u>

Mercer county being called,

Mr. Laughlin offered the following proposition as the valuation of Mercer county:

Amount of property subject to the tax of 2½ mills.....	\$4,604,543 00
Do.....do.....do.....do.....1 per cent.....	25,651 00
Do.....do.....do.....do.....2 per cent.....	950 00
Aggregate.....	<u>4,631,144 00</u>
Tax on watches.....	<u>\$106 75</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Mercer county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$4,604,543 00
Do.....do.....do.....do.....1 per cent.....	25,651 00
Do.....do.....do.....do.....2 per cent.....	950 00
Aggregate.....	<u>4,631,144 00</u>
Tax on watches	<u>\$106 75</u>

A motion was made by Mr. Johnson,

That the Board resume the consideration of the proposition for Northampton county.

Which was agreed to.

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Darsie,

To reduce the two and one-half mill item "three hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Northampton county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$13,440,928 00
Do.....do.....do.....do.....1 per cent.....	81,039 00
Do.....do.....do.....do.....2 per cent.....	2,000 00
Aggregate.....	<u>13,523,967 00</u>
Tax on watches.....	<u>\$73 25</u>

A motion was made by Mr. Kaine,

That the Board resume the consideration of the motion to re-consider the valuation of Franklin county.

Which was agreed to.

And on the question,
Will the Board agree to the motion to re-consider ?

It was determined in the affirmative.

And the proposition being again before the Board,

And the question recurring,
Will the Board agree to the proposition as amended ?

A motion was made by Mr. Williams,
To amend the same in the two and a half mill item, by reducing said item
“five hundred thousand dollars.”

And on the question,
Will the Board agree to the amendment ?

The yeas and nays were required by Mr. Clymer and Mr. Martin, and
were as follow, viz :

Y E A S .

Messrs. Brodhead, Cummings, Cremer, Ely, Gettys, Jackman, Koller, La-
porte, Osterhout, Rahn, Robinson, Williams, Wright and Slifer, *President*—14.

N A Y S .

Messrs. Christy, Cleymer, Darsie, Danenhower, Dietrick, Davis, Konig-
macher, Kaine, Laughlin, Martin, Thomas and Watt—12.

So the question was determined in the affirmative.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation
of Franklin county be as follows, viz :

Amount of property subject to the tax of 2½ mills.....	\$11,543,897 00
Do.....do.....do.....do.....1 per cent.....	114,559 00
Do.....do.....do.....do.....2 per cent.....	3,200 00
Aggregate.....	<u>11,661,656 00</u>
Tax on watches.....	<u>\$186 50</u>

Jefferson county being called,

Mr. Laughlin offered the following proposition as the valuation of Jefferson
county :

Amount of property subject to the tax of 2½ mills.....	\$1,229,471 00
Do.....do.....do.....do.....1 per cent.....	3,830 00
Do.....do.....do.....do.....2 per cent.....	800 00
Aggregate.....	<u>1,234,101 00</u>
Tax on watches.....	<u>\$47 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Jefferson county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$1,229,471 00
Do .....do .....do .....do .....1 per cent.	3,830 00
Do .....do .....do .....do .....2 per cent.	800 00
Aggregate.	<u>1,234,101 00</u>
Tax on watches.	<u>\$47 00</u>

A motion was made by Mr. Darsie and Mr. Wright,

That the vote had on the adoption of the valuation of Allegheny county be considered.

And on the question,

Will the Board agree to the motion ?

It was determined in the affirmative.

And the proposition of said county being again before the Board,

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Darsie,

That the same be amended, by reducing the two and a half mill item "six hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Allegheny county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$25,322,768 00
Do .....do .....do .....do .....1 per cent.	99,395 00
Do .....do .....do .....do .....2 per cent.	8,400 00
Aggregate.	<u>25,430,563 00</u>
Tax on watches.	<u>\$675 00</u>

A motion was made by Mr. Thomas,

That the Board resume the consideration of Delaware county.

Which was agreed to.

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Thomas,

To amend the same, by reducing the two and a half mill item the sum of "two hundred and twenty-four thousand five hundred and sixty dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Delaware county be as follows, viz :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$9,281,220 00
Do.....do.....do.....do.....do....1 per cent.....	90,070 00
Do.....do.....do.....do.....do....2 per cent.....	1,800 00
Aggregate.....	<u>9,373,090 00</u>
Tax on watches.....	<u>\$400 00</u>

A motion was made by Mr Cleymer and Mr. Koller,

That the vote had on the adoption of the proposition of Berks county be re-considered.

Which was agreed to.

And the proposition being again before the Board,

A motion was made by Mr. Cleymer,

That the same be amended, by reducing the two and a half mill item the sum of "four hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Berks county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$23,747,536 00
Do.....do.....do.....do.....do....1 per cent.....	145,505 00
Do.....do.....do.....do.....do....2 per cent.....	3,300 00
Aggregate.....	<u>23,896,341 00</u>
Tax on watches.....	<u>\$182 00</u>

A motion was made by Mr. Gettys,

That the Board resume the consideration of Beaver county.

Which was agreed to.

And the question recurring,

Will the Board agree to the proposition ?

A motion was made by Mr. Gettys,

To amend the same, by reducing the two and one-half mill item "two hundred thousand dollars."

Which was agreed to.

And the proposition, as amended, was agreed to.

Whereupon, it is adjudged and determined by the Board, that the valuation of Beaver county be as follows :

Amount of property subject to the tax of $2\frac{1}{2}$ mills.	\$4,104,260 00
Do.....do.....do.....do.....do.....1 per cent.....	24,518 00
Do.....do.....do.....do.....do.....2 per cent.....	1,400 00
Aggregate.....	<u>4,130,178 00</u>
Tax on watches.....	<u>\$162 00</u>

A motion was made by Mr. Davis,

That when this Board adjourns, it will adjourn to meet again this evening at seven o'clock.

Which was agreed to.

A motion was made by Mr. Davis,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until seven o'clock this evening.

SAME DAY—EVENING.

Mr. Cleymer offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Chief Clerk of this Board be hereby authorized and directed to prepare for the State Printer the journal of this Board, together with all the tabular statements which have been prepared and reported for that purpose, and place all papers and documents in the proper department.

Mr. Dietrick offered the following resolution, which was twice read, viz :

Resolved, That the Clerk of this Board be and he is hereby authorized to appoint a messenger, to assist in restoring papers, books, &c., and to wait on him while engaged in the preparation of the journal and proceedings for the Heads of Departments, and that his appointment shall not exceed ten days.

And on the question,

Will the Board agree to the resolution ?

It was determined in the affirmative.

Mr. Martin offered the following resolution, which was twice read, viz :

Resolved, That the Chief Clerk of this Board be and he is hereby authorized and directed to prepare for publication the journal, including the final report of this board, with the tabular statements accompanying the same, and the area of the number of acres in the several counties, and to have published three thousand copies, to be distributed as follows: two thousand six hundred to the members of this Board; the remainder to be distributed to the Governor, members of the Legislature and Heads of the different Departments.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Dietrick,

That the further consideration of the same be postponed for the present.

Which was not agreed to.

And the question recurring,

Will the Board agree to the resolution ?

A motion was made by Mr. Darsie,

To amend the same, by striking therefrom all after the word " follows," the following, viz :

" Ten copies for each county, represented by the members of this Board, one thousand copies to the Legislature, Governor and Heads of Departments, and the balance to be deposited with the State Treasurer for future use."

And on the question,

Will the Board agree so to amend ?

A motion was made by Mr. Martin,

That the further consideration of the same be postponed for the present.

Which was agreed to.

Mr. Konigmacher offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Chief Clerk be directed to take charge of all the records, and other papers and stationery of the Revenue Board, and place them in a safe way in the office of the Secretary of the Commonwealth, for the use of future Boards.

Mr. Cremer offered the following resolution, which was twice read, viz :

Resolved, That the thanks of this Board are due, in an especial manner, to the President, Eli Slifer, Esq., State Treasurer, in giving to this Board the benefit of his presence and experience every day during the session ; and to Jacob Ziegler, Esq., Chief Clerk, and to the other officers of the Board, for the ability, fidelity and courtesy with which they severally discharged their duties.

And on the question,

Will the Board agree to the resolution ?

The yeas and nays were required by Mr. Wright and Mr. Kaine, and were as follow, viz :

Y E A S .

Messrs. Brodhead, Cummings, Christy, Cleymer, Cremer, Darsie, Danenhower, Dietrick, Davis, Ely, Gettys, Johnson, Jackman, Konigmacher, Kaine, Koller, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Watt, Williams and Wright—26.

N A Y S .

None.

So the question was determined in the affirmative.

A motion was made by Mr. Wright,

That when the Board adjourns, it will adjourn to meet to-morrow morning at eleven o'clock.

Which was agreed to.

A motion was made by Mr. Darsie,

That the Board do now adjourn.

Which was agreed to.

Whereupon, the President adjourned the Board until eleven o'clock to-morrow morning.

HARRISBURG, MARCH 3, 1860.

The Board met pursuant to adjournment.

A motion was made by Mr. Cummings,

That the members of the Board do now proceed to sign the tabular statements of the valuation of the several counties of the Commonwealth, as fixed by the present Board of Revenue Commissioners.

Which was agreed to.

The statements having been signed,

Mr. Ely, from the committee on accounts, made the following report, viz :

The committee on accounts make report, that they have examined and passed the following bills presented :

Weston A. Coombs, for Republican.....	\$ 25
Haldeman and Barrett, 600 copies Patriot and Union.....	6 00
Valentine Hummel, sundries.....	36 05
L. G. Cunkle, locks and keys.....	9 25
Cummings and Peacock, Daily Bulletin.....	5 00
R. Errett & Co., Pittsburg Gazette.....	65
Mary Krause, for cleaning room, (daily).....	10 00
Mary Krause, washing and making towels, &c.....	6 50
Susan Hoke, cleaning room, (daily).....	10 00
Wm. D. Jack, daily papers for members.....	26 40
George Bergner, stationery, manuals and digest.....	169 99
George Garman, repairing desk, &c.....	2 68
Andrew Krause, for services prior to meeting of Board.....	12 00

294 77

Which was read and laid on the table.

Mr. Wright, from the majority of the committee on final report, made the following report, viz :

To His Excellency, WILLIAM F. PACKER,
Governor of the Commonwealth of Pennsylvania :

Under the requirements of the laws of this State, the Board of Revenue Commissioners, for the year 1860, respectfully submit the following report :

The Board assembled at the Capital of the State on the second day of February ult., and concluded its labors this day. To say that we have been actuated by no desire, but an honest impulse to discharge the public trust committed to our care, we think would not be uttering more than is literally true.

Varying somewhat from the action of the several Boards that have preceded this one, we have made larger reductions in some cases than have heretofore been made ; but where such reductions have been made, lowering the assessments of any county, a sufficient reason has been adduced. There has been no increase of the value of real estate within the last three years, within this Commonwealth, if the evidence before us is to be relied on. So far as we have been enabled to ascertain the cause that real estate in Pennsylvania should have decreased, in three years, from fifteen to twenty-five per cent., we can only find it in the fact which produced the late financial difficulties. It cannot be that the real estate of Pennsylvania is worth less than it was three years ago ; and yet such would seem to be the case. It must be temporary only, and we anticipate that the steady and gradual increase in the value of real estate, will advance in the same ratio in the future, that it has for years past, with the exception of the period intervening between the meeting of this and the last Board of Revenue Commissioners.

From the evidence before the Board, it would appear that the average valuation of the assessors of the several counties of the State, is from fifty to sixty cents on the dollar—probably less. It would certainly be desirable that land should be assessed at its cash value. Under our present mode of assessment, this will never be done ; nor does our present mode afford the compulsory means of reaching money at interest, and other objects of taxation of a personal character. Our laws are lame in this particular.

Under the plan adopted in the neighboring State of Ohio, where every taxable inhabitant is required, by law, to furnish a sworn schedule containing a list of his property, real and personal, it may be done. This rule may very well apply to an agricultural State, but there are strong reasons against it in mineral, manufacturing and commercial States. There is a uniformity in the value of agricultural land, and its owner may safely affix a sworn value to it, which may vary but little from year to year ; but mineral lands advancing in twelve months an hundred per cent., and decreasing, at an other time, in the same rapid manner, to an equal extent during the same period, it would be unwise and improper to measure its standard in value in this way. The Governor of Ohio, in his annual message to the Legislature of the present year, exhibits the tables of assessment, by which it appears that the real estate of Ohio is valued at \$641,918,151.

Under the action of the present Board, the whole amount of real and personal estate made taxable for State purposes, is \$569,049,995 00. It will be readily conceded, that the real estate of Pennsylvania far exceeds, in value, that of Ohio, and both the real and personal estate of Pennsylvania, falls \$72,868,156 00 short of the assessed value of the land only of Ohio.

In the State of New York, also, under a different mode of assessment, the real and personal property of the State is valued for the last year, at a fraction over fourteen hundred millions of dollars. Their system of assessments is preferable to our own, so far as reaching the cash value of property ! but this may not be so desirable as uniformity in value.

For the purpose of arriving at a more uniform rule in the manner of assessing property, we have carefully prepared a bill, which accompanies this report, and the passage of which we earnestly recommend to the consideration of the General Assembly. Its design is, to make equality in the valuations of property in the townships, wards and boroughs of a county. Under the present law, directing the mode and manner of assessments, there is great inequality between the townships of the same county. In this bill we have not included the city of Philadelphia, as the proposed plan of change might not improve the one in force now in that city.

The bill proposes to invest the courts of quarter sessions of each county in the State, to divide the counties into districts, treble in number to the members of the House of Representatives that each county may have in the General Assembly. No county to be divided into less than three districts. The court to appoint an assessor for each district, for a term of three years. After the assessments of each district shall have been made, all the assessors are required to meet at the county commissioners' office of the proper county, and who, together with the county commissioners, shall constitute a Board of Revision, to equalize and adjust the valuations of property in the several townships, and which, when completed, to furnish a standard of value for the ensuing three years. In other words, adopting for each county a board similar to the State Revenue Board, for township valuations. In this way equality will be maintained between the several townships of a county, and no one compelled to pay more than its proportionate share of taxation. For the details of this project of law, we refer to the bill. That its passage will produce much good we have no doubt.

It is thought a better class of men to make the assessments will be selected by the courts than we have under the present law. The bill also provides for the election of collectors for each township, ward and borough, annually, who are required to give bond for the faithful discharge of their duty. While this may be regarded as a stringent measure, particularly as the collector is liable to a fine of one hundred dollars, in case of his refusal, still it is one of those duties which the State imposes on all her citizens, and each should sustain an equal share. Under the law as it is, quite too large a number of citizens are exempted from acting as collectors of taxes; we recommend that two classes only should be exempt from the duties of assessors and collectors, viz: clergymen and persons over sixty years of age.

We respectfully refer to the details of the bill recommended, and earnestly press upon the Legislature the necessity of its becoming a law.

The valuation of property made taxable by law, as adjusted and equalized by the present Board, for the ensuing three years, is as follows:

Amount subject to the 2½ mill tax, is.....	\$563,577,795
Amount subject to the 1 per cent. tax, is.....	5,290,338
The amount subject to the 2 per cent tax, is.....	181,734
Total	<u>569,049,867</u>
The tax on watches, is.....	\$13,865 23

By this it will be seen that the value of property is a fraction over half a million only, more than the amount fixed in 1857.

At an early stage of the meeting of the Board, we resolved, in the establishing of the valuation of the present year upon a basis which should not exceed the valuation of 1857. This made it necessary to reduce the returned valuations from the commissioners of several counties. In a few instances only, were additions made. That the Board had the power to do this, we en-

certain no doubt, and so we decided by a decisive majority. Under this resolution, we were enabled to lighten the load which encumbered some of the counties, where the valuation of property exceeded, by approximation, the valuations in others.

The revenue arising from the adjusted valuation established by this Board, of the property subject to two and a half mills, at two mills on the dollar, will amount to the sum of \$1,127,155 59. To this add the sum available from the one and two per cent. classes, and the tax on watches, and it amounts to \$1,197,561 56.

We recommend to the Legislature the reduction of a half mill on the property subject to the two and a half mill tax. This item is chiefly made up of land. During the last fiscal year the sum of \$849,289 60 was appropriated by the Commissioners of the Sinking Fund to the cancellation of the debt of the State; nearly a million of dollars. Under the present adjusted valuation by this Board, the sum arising therefrom, together with the other sources of revenue, will pay the interest on the State debt, the expenses of government, and leave available to the Commissioners of the Sinking Fund, applicable to payment of State debt, a half million of dollars annually. Is not this sum sufficient for us to pay annually on our debt, considering that the present generation has had a more grievous burthen to sustain, in the way of taxation, than any preceding one, or any that will in all probability follow it? The Constitution has put a limit to the increase of the State debt. It cannot be enlarged except under extraordinary circumstances. It is to be hoped that they may not arise. If they do, let the day and the time provide for the emergency.

If the Commonwealth can be relieved of her indebtedness, at the rate of a half million of dollars annually, it is making all the progress which should be required. It would be wise to pay at once if we had the means. But this cannot be done, without absolute oppression to the people. At the reduction of a half million a year, we will have done our part. Let us have partial rest, at least. Let our children cancel a part of the mortgage, for though their inheritance will come to them encumbered, there will be no danger of foreclosure; with half the industry and perseverance of their fathers, they can meet the remaining instalments.

There is another view in which this subject is to be considered. An overflowing Treasury is a bad thing. It were far better to have only money enough to meet the pressing and urgent demands on it, than to have one cent of surplus. So long as there is unappropriated money in the Treasury, there will be ways and means devised to get at it. This is the inevitable conclusion of each day's experience; such has been the result of the past, and such will mark the future. Of this we speak as a principle; we design no reflection upon our legislative body; it is the farthest from our thoughts. But States are like men; if the money is not in the pocket it cannot be spent, and so with the Treasury of the State. It cannot be reached if not there, because the fundamental law of the State has reared a barrier against the increase of the public debt. We therefore ask the Legislature to join us, in our recommendation, and throw off a half mill on the present two and a half mill item; and as this will more particularly benefit the agricultural interests of the State, it affords an additional reason why it should be done. Taxation now falls most heavily on the farming interests. It should not be so, but it cannot be prevented. Land is visible; it meets the eye of the assessor. Bonds, notes and money are in the vaults of the counting-house, and the treachery of human memory is proverbial; the full amount seldom finds its way on to the assessor's warrant. The square acres are before him, and he has no difficulty in getting at their quantity and quality. Money at interest is a very different

thing; hence the farmer has an undue proportion imposed upon him. We strongly urge the reduction of the half mill, and hope it may be unhesitatingly done.

It has been suggested that a more uniform rate of taxation throughout the several counties of the Commonwealth, might be effected by the repeal of the law creating this Board, and the substitution of another in its place, to be composed of the Auditor General, Surveyor General, State Treasurer, Attorney General, and the Secretary of the Commonwealth. A bill of this character has, we are informed, been reported in one of the Houses of the General Assembly. While it cannot be pretended that the Revenue Board has accomplished all that its founders anticipated, we are led to the belief, that no better substitute can be furnished. The system of taxation, since the passage of the law creating the Revenue Board, has been vastly improved, so far as the feature of equalizing the burthens imposed upon the people, is concerned. The rates of valuation have become very uniform throughout the State, and the revenues from this source have been largely increased. The past Boards, in a spirit of commendable action, have reduced taxation where it has fallen heavily on one section of the State, or a particular county, and increased it where it was evidently too low. They have equalized upon evidence and facts laid before them, so that land in Erie has been brought to a common standard in assessed value, with land in Delaware; and the cattle of Greene put upon the same basis of valuation as the cattle of Bradford and Susquehanna. The real and personal estate of the two extremes, have been brought to a common standard, and one basis now has become almost an universal rule. Every additional meeting of the Board, at its tri-ennial sessions, is the means of carrying out the much to be desired feature of equality. The question is not so much what the valuation of property is, or should be, or claimed to be, but that it should bear equally every where—that no one county should sustain more than its proportionate share.

The law creating the Board, we think, was conceived in wisdom, and has answered mainly the purposes for which it was created. Its members, appointed by the judges of the several courts throughout the State, are generally selected with care, and they come here with such an amount of information, as it would be difficult for any other tribunal, constituted in its place, to procure. There is no tax payer in the State, but has through his delegate in the Board, his "day in court." Each county has its representative, and each branch of our industrial pursuits its advocate and defender. Opinions are compared, the facts exhibited in the statistics of each separate county considered, questions discussed which are necessarily involved in the duties of the Board, and valuations are certainly approaching a nearer standard of equality. The system works well; why should it be changed? A different Board, differently constituted, might do better, but it is speculation to suppose so. In the change contemplated, it might happen that all parts of the State might be represented in it, but this is left entirely to chance. The present Secretary of the Commonwealth, the Treasurer, the Auditor General, Surveyor General and Attorney General, are none of them resident west of the Allegheny mountains, nor is one of them from the north or north-eastern counties. Did they constitute a Board of adjustment and valuation of the real and personal estate of the Commonwealth, they could not, of their own knowledge, have the same means and facilities of information as to all parts of the State, as the members of the Revenue Board, as now constituted, have. Statistical information they might procure, and even that, unexplained, might lead to the worst results. Taxation and representation should go together. It was taxation without representation that severed the American colonies from the crown of Great Britain. It was this principle that appeared the British Com-

monwealth. It was this that brought the head of Charles I, to the block. There is no matter which so much concerns the citizen, because it is the partition of his own property with the State, and leave him without a voice in the distribution of his own hard earned dollars, and discontent, if not rebellion, must necessarily follow; but give him a voice in person or by representation, and if unfairly dealt by he will not murmur. A Board, too, made up of the heads of the State departments, would not have about it enough of those popular elements which are an essential part of our system of government, to receive the public confidence. They might be the purest and best of men; they might even make a more perfect equalization than the present system can, still we cannot suppose the tax payers of the State would repose confidence in it, for the reason that they had no hand directly in its creation. It would be a body far away from the people, a body that could exercise vast power, and if erroneously done produce the most inconceivable mischief. The power of adding additional millions to the valuation of the property of one county, possibly on the assumption of an arbitrary and improper rule, might lead to the resistance of that county to pay, and such resistance rebuked, as it must most assuredly be, would terminate unhappily if not disastrously to the best interests of the State.

No court of Star Chamber should exercise its arbitrary powers in secret, where the question is the exaction of the people's money. Let them be heard; let them be represented; let them have full opportunity to combat false assertions, and furnish arguments against unjust impositions. Under the workings of the present law, the assessed value of the real and personal estate of the Commonwealth has been largely increased in the last twelve years. There has been no complaint; it has been patiently borne. The increase of assessments, including the increase of the several Revenue Boards, from 1845 to 1860, amount to over one hundred and seventy millions of dollars. Of this sum, over thirty millions have been added by the different Boards of Revenue Commissioners, under their power to adjust and equalize. This vast addition has been borne by the people without a murmur. Have we not a right to infer that it was because it was done by their own appointed agents? At least agents appointed for them by the courts of the several counties.

The increase from year to year, for the fifteen years, under the operation of the present law, made by the county assessors, has resulted materially from the fact of the existence of the Boards of Revenue Commissioners. For the foregoing reasons, we believe that the law creating the Revenue Board ought not to be repealed, or at least that the proposed substitute will not answer so good a purpose as the one now upon our statute book.

At the last session of the Legislature an act was passed, requiring every railroad company within the State, to make an annual return to the Auditor General, of its cost of construction, passenger and freight business, and other details. From the returns so made this year, that officer has furnished a report which fully illustrates the importance of such an enactment. Would it not prove of incalculable worth to the people of the State, if legislative provision of a like character were made for securing annual returns to the same officer, which should contain the statistics of our wealth in soil and minerals, in agriculture, manufactures, commerce and population? This Board are of opinion that it would, and that a Bureau of Statistics, fixed at the seat of government, either as a distinct department, or under the direction of the Auditor General, would soon prove itself a powerful agency in promoting the public weal. The duty of obtaining this information in every portion of the State, might be committed to the assessors of the several districts, who should be required, on or before the first day of April in each year, to report to such a Bureau full statistics of agricultural produce, of live stock, the

number of factories of every kind, with the amount of capital employed in each, the number of operatives, and the quantity, quality and value of articles manufactured; the number of acres and value of timber and farm land respectively, of coal-bearing and other mineral tracts, worked and unworked, with the extent and annual value of operated mines. Thus might be gathered together, collated and systematically presented, a fund of knowledge on every subject of material wealth, which would be accessible to the members of the Legislature and the other branches of government. For such a system to be as effective as possible, there should be power in the chief of the Bureau, to direct, as occasion demanded, the course of inquiry, and answer, under oath, to be pursued and furnished for every portion of the State and in every department of trade, occupation and property. The mere suggestion of such a project seems to stamp the fact of its non-existence, as a neglect in our State government to do that for itself which the intelligent and prudent citizen will unflinching do for himself in his individual affairs. To take, so to speak, an account of our stock on hand, the measure of its present value and availability, its faculty for development and future increase is an essential preliminary to wise legislation upon, and a proper fostering of, the true interests of the community. It is, moreover, due to our self-respect as a State, that we should go forth to the world with a fair and reliable exhibit of our wealth in soil, in mines, in manufacture, in trade and population. But, in a view, perhaps more germane to the duties of this Board, how invaluable would such a fountain of information prove in an effort to equalize taxation throughout the Commonwealth. Instead of being compelled to act upon loose and general estimates, and data hastily gathered up, each succeeding Board of Revenue Commissioners would have a well digested and authentic collection of knowledge, which could not fail to throw light upon their labors, and whilst enabling them to attain just results, would, at the same time, impress the public mind with a satisfying confidence that the burden of taxation was, at last, equally distributed. Thus, too, would gradually, yet surely, be corrected, the evil which now, to some extent at least, prevails, of every county, and in fact almost every township in the State, setting up for itself a fictitious standard of valuation. That the assessing officers of the Commonwealth have, in a greater or less degree, fallen into this vicious practice, is a truth that may not be concealed. At first prompted by the desire in each district to protect itself against a probable under-valuation by the rest, then encouraged by the chances of gaining an advantage, and at last confirmed in the practice, they appear, at the time of the establishment of the Board of Revenue Commissioners, to have had no rivalry but in the race for depreciation. Whilst the history of the Board shows that through its agency much has been done towards correcting the evil, yet that is no reason why due effort should not be now made for a complete reform. It is due to the honest tax-payer of the State that no appliance for assuring him against inequality should be neglected. It is due to the State of Pennsylvania herself, that this demoralizing tendency should, if possible, be at once arrested. And we would respectfully urge upon the Legislature the importance of the issues involved in such a project.

The attention of the Legislature was three years ago called by the Revenue Board, in their final report, to the importance of fixing a uniform rate of assessment for occupations. In several of the counties where the occupation is assessed at a sum less than two hundred dollars, it has been included under the two and a half mill item, and made subject to taxation for State purposes. There is obscurity in the law, and it should be more clearly defined. As the law now is, it is very doubtful, if trades and occupations under two hundred dollars should be assessed for State purposes. This law, at least, should be more definitely explained, so plain that different constructions could not be

placed upon it. But it is very important that a uniform rate should be placed upon occupations. We commend this to the consideration of the Legislature.

The accompanying tables will show various matters of information connected with the public revenues.

We regret, in conclusion, to repeat that there evidently appears to have been a decline from some cause in the value of real estate, during the last three years; but the causes which produced this, are, in our opinion, not so serious but what they will be removed, and we anticipate that the prosperity of the State will be made abundantly manifest before the tri-ennial term for the assembling of this Board shall again arrive.

HENDRICK B. WRIGHT,
D. K. JACKMAN,
JOS. KONIGMACHER,
D. KAINE,
SAMUEL B. THOMAS,
Committee.

HARRISBURG, *March 2, 1860.*

AN ACT

Regulating Assessments and collection of Taxes, and to reduce the State Tax.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same,* That hereafter all property made the subject of assessment for State and county purposes within this Commonwealth, shall be rated and assessed under and according to the following provisions: The court of quarter sessions of each county within this Commonwealth, except the city and county of Philadelphia, shall, on or before the first day of July next, and every third year thereafter at the first term of the year, divide said county into districts, as nearly equal as may be, having reference to the number of taxable inhabitants in each, treble in number to the representatives which each county has in the House of the General Assembly of the State; but no county shall be divided into less than three districts, and no township, ward or borough shall be divided. The said courts shall also pay due regard to location, and as far as they can, shall preserve the distinctive character of each separate, in reference to agricultural, mining and manufacturing pursuits, and the occupations of the inhabitants of each district, and prevent, if practicable, any natural obstacles, such as rivers and mountains to separate one part of a district from an other part thereof. After the said courts shall have matured and fully settled upon such plans of districting the said several counties, the same shall be respectively, by them, reduced to writing, certified and filed in the proper court, a copy of which shall be published in one or more newspapers of the proper county; and like publication made when any new division is necessary to be made. After the said counties shall be so divided, the county commissioners shall procure a draft to be made, which shall be placed in the commissioners' office of the proper county, numbering the said districts; and the draft of each district or division shall contain the number of taxables inhabitants as returned by the assessors at the last tri-ennial assessment.

SECTION 2. The said several courts shall, respectively, at the first term after the first of July next, and every third year thereafter at the first term of the year, appoint an assessor for each of the said districts for the term of three

years, and shall supply any vacancy caused by death, removal, resignation or otherwise, for the remainder of the said term; and they shall have power to remove any assessor, on due cause shown; a certificate of all such appointments shall be made out by the clerk of the said courts, respectively, and delivered to the commissioners, whose duty it shall be, on or before the first day of October in each year, to issue their warrants to said assessors, authorizing and directing them to assess all subjects made taxable by law within their respective districts, and make return thereof to the commissioners' office on or before the first day of January ensuing. The assessor of each district shall assess and return each township, ward or borough in his district, separately; and after the meeting of the Board of Revision hereafter named, shall make a copy of the assessment of each township, ward or borough therein, and deliver the same to the town clerk of the same; or if there be no clerk as aforesaid, to one of the auditors thereof, for the purpose of enabling each township, ward or borough to make levies and assessments for all township, ward or borough purposes. Each assessor shall, before he proceeds to discharge his duties, take and subscribe the oath or affirmation prescribed by law; and shall receive as compensation, out of the county treasury, the sum of two dollars per day, for every day necessarily employed; a bill of which, containing each day and date, shall be returned under oath to the commissioners of the proper county.

SECTION 3. The said district assessors, of the said several counties, shall meet, respectively, at the commissioners' office in each county, on the first Monday of February next, and every third year thereafter, who, together with the county commissioners, shall constitute a board of revision, for the equalization and adjustment of the valuation of the several subjects and things assessed and made taxable by law. The said board shall organize by appointing one of the said county commissioners president, and a majority of the said board shall constitute a quorum for the transaction of business. The duty of the said board shall be to ascertain and determine the fair and just value of the property in the several townships, wards and boroughs of the county which they represent, made taxable by law, adjusting and equalizing the same as far as possible, so as to make all taxes bear as equally as practicable upon all the property in the said county, in proportion to its actual value; having the power to reduce or increase the valuation of any township, ward or borough. They shall keep a record of their proceedings, and return the same to the county commissioners, which shall be the standard of valuation for the ensuing three years.

SECTION 4. Immediately after the report of the said Board of Revision, to the said county commissioners, they shall make duplicates of the said assessed valuations, for each township, ward and borough, containing the taxable names, the amount of valuation, as fixed by the Board of Revision, and the amount of taxes assessed upon each person, and deliver the same to the assessors, who are hereby respectively required to give to each taxable in his district, a written or printed notice of the amount of his valuation, and the taxes thereon, and of the day of appeal, which shall be fixed for each district by the county commissioners, and of which public notice shall be given, as now provided by law. Each district assessor shall attend on the day fixed by the commissioners for the appeal for his district, and assist the commissioners in the hearing and determining of appeals.

SECTION 5. Hereafter the collectors of State and county taxes shall be elected annually, in the said townships, wards and boroughs, except in the city and county of Philadelphia, at the times now fixed by law for township elections; a return whereof shall be made to the court of quarter sessions; and each collector so elected, shall give bond to the proper county, for the faithful dis-

charge of his duties, in such sum as the county commissioners may require; and in all cases, he shall make the collections in the manner, and at the times, and pay the same over, as now provided by law. The commissioners of the proper county, in case of vacancy, may supply the same until the next election, but the said court of quarter sessions shall hear and decide all cases of contested elections, or, in case of a tie, appoint; but all cases of contested elections must be heard and determined at the first term after the election. The township auditors shall hear and grant such exonerations to the collector of the proper district, as to them may seem proper; a certificate of which shall be a sufficient voucher, in the settlement of his duplicate with the county treasurer. But should there be no auditors in any township, ward, or borough, appeals shall be entertained as now provided by law.

SECTION 6. Money at interest shall not hereafter be made the subject of taxation where the owner of the same shall be indebted for a like or larger amount, and where the indebtedness is for a less sum, the difference only shall be liable for assessment, nor shall bonds and mortgages, notes, contracts or judgments be assessed where they are received and held for the purchase and sale of real estate, nor shall book accounts; but in all cases where mortgages, notes, bonds, judgments, or contracts are transferred, they shall be liable for assessment.

SECTION 7. Any assessor or collector, who shall refuse to discharge the duties of his office, shall pay a fine to the county of one hundred dollars, to be collected by the commissioners of the county for its use, in an action of debt, before any justice of the peace or alderman, in the name of the county. No persons except ministers of the Gospel, or persons over sixty years of age, shall be exonerated from serving in either capacity; but no person shall be compelled to act as assessor for more than one term of three years in twelve, or for collector for more than one year in six. Should it be made to appear to the said courts that any collector should be unable to procure bail, the fine, if any, shall be discretionary with the said court.

SECTION 8. That hereafter the tax of two mills and a half, imposed on real and personal property for State purposes by the laws of this Commonwealth, shall be reduced to two mills on the dollar. This reduction not to affect levies for the present year.

SECTION 9. All acts or parts of acts of Assembly hereby supplied or changed, are hereby repealed.

Mr. Cummings, from the minority of the committee on final report, made the following report, viz:

The undersigned, minority of the "committee on final report," while concurring cordially in the recommendations of the majority in relation to a revision of the mode of assessments, and a plan for collecting statistical information, decline to sign the report presented by the majority of the committee, for the following reasons:

First.—They dissent wholly from the majority in their reasoning and conclusions on the subject of a reduction of the State tax from two and a half to two mills. In the present exigencies of the Commonwealth they regard such a measure as unwise and wholly uncalled for. Not a voice of discontent has been heard from any portion of the Commonwealth with the present rate of taxation. On the contrary, there has been a general expression of satisfaction in all quarters with the operation of the present law, in securing such a reduction of the public debt, as to warrant the expectation of its certain, though not speedy, liquidation. To reduce the revenues, and make the liquidation more tardy and less certain, would seem to be a work of folly.

Second.—They also dissent from the majority in the reasons assigned for the continuance of the Board of Revenue Commissioners. They strongly incline to the opinion, that while the objects contemplated in the creation of the Board have been partially accomplished, its continued existence would do harm. The action of the present Board, in reducing the valuation of counties below the returns of the county commissioners, without any evidence of their inaccuracy, must inevitably lead to the restoration of the evils, to cure which the Board was established. Its powers should undoubtedly be lodged somewhere, as a protection against unequal and unjust assessments. But the minority think they would be much more wisely exercised by a Central Board of State officers—free as possible from local prejudices and interests; (such a Board as is alluded to in the majority report.) It could be clothed with sufficient authority to compel the county officers to furnish the necessary information on which to base its action. As it is now, the officers of more than one-third of the counties pay no regard to the interrogatories forwarded by the Board, and set the law wholly at defiance, and for this contumacy there is now no adequate remedy.

The undersigned have prepared a bill, to accompany this report, and to be presented to the Legislature, which they think would secure the equality of assessments and taxation much more effectually than can be done under the present system.

All of which is respectfully submitted.

ALEXANDER CUMMINGS,
GEO. DARSIE.

A N A C T

To change the organization of the Revenue Board, and to provide for the performance of the duties thereof.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That the Auditor General, the State Treasurer, the Secretary of the Commonwealth, the Surveyor General, and the Attorney General, shall constitute a Board of Revenue Commissioners, for equalizing the assessments and taxes on real and personal estate for the use of the Commonwealth, in the several counties thereof, and for that purpose shall meet at Harrisburg on the first Monday of February of each year succeeding the tri-ennial assessments, and after having been first duly sworn to act with fidelity and impartiality, shall proceed to ascertain and determine the fair and just value of the property in the city of Philadelphia, and the several counties of the Commonwealth made taxable by law, adjusting and equalizing the same as far as possible, so as to make all taxes bear as equally as practicable upon all the property in the Commonwealth, in proportion to its actual value.*

SECTION 2. When the said valuation shall have been so ascertained and adjusted, duplicate statements of the same shall be committed to writing, and signed by the members of the said Board, or a majority thereof; and one of the said statements shall be filed in the office of the Auditor General, and the other duplicate with the State Treasurer.

SECTION 3. On the receipt and filing of the said statement, it shall be the duty of the Auditor General, forthwith to transmit to the commissioners of each county a copy of the valuation of the property of said county, and to issue

his precept, requiring said county commissioners to assess and collect the State tax in their respective counties, as provided by law, on the amount of the valuation so transmitted.

SECTION 4. In adjusting the valuation of property in the several counties, as aforesaid, it shall not be lawful for the Revenue Board to reduce the assessments for any county, as returned by the commissioners thereof; and whenever the aggregate value, as determined by the Revenue Board, shall be greater than the assessed value, as returned, it shall be the duty of the county commissioners, upon receiving a copy of the valuation for the county, forthwith to add to the several assessments, in equal proportions, amounts which in the aggregate shall be equal to the increased valuation, as fixed by the said Revenue Board.

SECTION 5. It shall be the duty of the commissioners of the several counties of this Commonwealth, to cause to be collected the taxes as aforesaid adjusted and assessed, and cause the same to be paid by the county treasurer to the State Treasurer as fast as collected; and if the quota of any county be not so paid to the State Treasurer on or before the first Monday of December in each year, then the amount remaining unpaid, after deducting the lawful commissions for collecting the same, shall be charged against said county on the books of the Auditor General and the State Treasurer, and shall bear an interest of five per cent. until paid; and the amount so remaining unpaid, after being settled by the accounting officers of the Commonwealth, may be collected from the county in default, in the same manner as debts due the Commonwealth from public officers are or may be collectable by law: *Provided*, That when any part of the amount so remains unpaid, has been actually received by the county treasurer, it shall be the duty of the Commonwealth to proceed against the county treasurer and his sureties for the collection of the same, before requiring the amount so in the hands of the county treasurer to be paid by the county.

SECTION 6. It shall be the duty of the county commissioners of the several counties, on or before the third Monday of January of each year, in which the said Board of Revenue Commissioners is to meet, to furnish the Auditor General, for the use of the Board, a statement, under oath, of the return made by the assessors, of the value, in the aggregate, of all the property liable to State taxes in the said counties, distinguishing real from personal estate, which statement shall be laid before the Board as soon as the same is organized; and the said county commissioners, and other city, county and township officers, when required by the Board so to do, shall, upon oath, furnish answers to such interrogatories or inquiries, as may be addressed to them or any of them; and any neglect or refusal to furnish such statements, or give full and satisfactory answers, as aforesaid, when in their power, shall be held to be a misdemeanor in office on the part of the officer or officers so neglecting or refusing, and upon conviction thereof, the offender shall be sentenced to pay a fine not exceeding one thousand dollars; and in addition thereto, the said Board of Revenue Commissioners shall have power to subpoena witnesses from any part of the Commonwealth, to compel their attendance by attachment, to require the production of books and papers, and to punish the refusal to testify in as full manner as courts of justice, within the State, may lawfully do.

SECTION 7. It shall be the duty of the Revenue Commissioners to cause to be kept a journal of its proceedings in full, and to make a report thereof to the General Assembly, together with a detailed statement of its expenses, so that an appropriation may be made for the payment of the same.

SECTION 8. In case the assessed valuation of property in any county shall exceed the aggregate valuation, as fixed by the said Revenue Commissioners,

the said excess, after deducting commissions and all other exonerations made on State taxes, shall be paid into the Treasury of the Commonwealth; but exonerations shall only be allowed where the said excess is equal to, or greater than, the exonerations, so that in any event, the quota, as fixed by the Revenue Board, shall be paid to the State Treasurer, after deducting lawful commissions for collecting the same only.

SECTION 9. In the event of the commissioners of any county neglecting or refusing to comply with the requisitions of this act, it shall be the duty of the Supreme Court, or the court of common pleas of the proper county, on the application of the Attorney General, to award writs of mandamus requiring compliance therewith, and enforce obedience thereto, as now practiced by law.

SECTION 10. All acts of Assembly, or parts of acts thereof, supplied by or inconsistent with any of the provisions of this act, are hereby repealed; but neither this section nor any part of this act, shall take effect until the first day of January, after the next tri-ennial assessment.

A motion was made by Mr. Konigmacher,

That the report of the majority of the committee on final report be adopted.

And on the question,

Will the Board agree to the motion?

The yeas and nays were required by Mr. Konigmacher and Mr. Laughlin, and were as follow, viz:

Y E A S.

Messrs. Christy, Cleymer, Cremer, Danenhower, Dietrick, Davis, Ely, Gettys, Johnson, Jackman, Konigmacher, Kaine, Koller, Laporte, Laughlin, Martin, Osterhout, Rahn, Robinson, Thomas, Watt, Williams and Wright—23.

N A Y S.

Messrs. Cummings, Darsie and Slifer, *President*—3.

So the question was determined in the affirmative.

Mr. Davis, from the committee appointed to take into consideration the propriety of recommending to the Legislature the passage of a law, taxing the several canals recently conveyed to the Sunbury and Erie railroad company, made the following report, viz:

It appears from the annual message of the Governor of this Commonwealth, to the General Assembly of the year one thousand eight hundred and fifty-nine, that in pursuance of the act, entitled "An act for the sale of the State canals," approved the 21st day of April, 1858, the Sunbury and Erie railroad company sold the Upper and Lower North Branch canal to the North Branch canal company, for the sum of one million six hundred thousand dollars; the West Branch and Susquehanna divisions to the West Branch and Susquehanna canal company, for the sum of five hundred thousand dollars; and the Delaware division to the Delaware Division canal company of Pennsylvania, for the sum of one million seven hundred and seventy-five thousand dollars. This company, subsequently, sold that portion of the canal lying between Wilkesbarre and Northumberland, to the Wyoming canal company for the sum of nine hundred and eighty-five thousand dollars. These several companies, it seems, claim that they are corporations under the following

provision, to be found in the fifth section of the act "for the sale of the State canals," to wit:—"That the said company, (the Sunbury and Erie railroad company,) their successors and assigns, shall hold, possess and enjoy the said property, free and discharged from all incumbrance, except as provided in this act, with the same rights, privileges and franchises, respecting the management, maintenance, improvement and enjoyment of the same; and to enter into and upon the river Delaware, as have heretofore been granted to the Lehigh coal and navigation company of this State, for the construction, management, maintenance, improvement and enjoyment of the canal, navigation and property owned by them; and the said Sunbury and Erie railroad company shall have authority to grant, sell and convey, or to lease for a term of years, the whole, or any part of the said property, to any corporation of this State, or to any association of individuals, and their grantees shall hold and enjoy the same, together with all the rights, privileges and franchises, granted by this act, to the Sunbury and Erie railroad company, and under such *corporate name* as the said grantees may adopt."

If by this act all the previous rights, privileges and franchises of the Lehigh coal and navigation company are conferred upon the North Branch canal company, the West Branch and Susquehanna canal company, the Delaware Division canal company, and the Wyoming canal company, and thereby they are all incorporated, their powers are very ample indeed.

The first act conferring powers on the Lehigh coal and navigation company, is entitled "An Act to improve the navigation of the river Lehigh," and was approved the 20th day of March, 1818. By a subsequent act, passed the 13th day of February, 1822, the company was regularly incorporated with additional powers, and the name changed to the Lehigh coal and navigation company. Whether these four canal companies have any corporate powers or privileges, under these several acts of Assembly, we will not now stop to inquire, merely referring, in passing, to that clause of the Constitution which provides, that "*no law hereafter enacted shall create, renew or extend the charter of more than one corporation.*" Be this as it may, the Governor, under the seal of the Commonwealth, on the 5th day of June, 1858, issued letters patent to the *North Branch canal company*, thereby creating eight persons into a body corporate, with a capital stock of seventeen thousand five hundred shares of fifty dollars each, amounting, in the aggregate, to the sum of eight hundred and seventy-five thousand dollars. On the 6th day of July, 1858, letters patent were issued to the Wyoming canal company, creating thirteen persons into a body corporate, with a capital stock of ten thousand shares of fifty dollars each, amounting, in the aggregate, to five hundred thousand dollars. On the same day, letters patent were issued to the West Branch Susquehanna canal company, creating nine persons into a body corporate, with a capital stock of six thousand shares of fifty dollars each, amounting, in the aggregate, to the sum of three hundred thousand dollars. Letters patent were also issued by the Governor, on the 14th day of July, 1858, to the Delaware Division canal company of Pennsylvania, creating nine persons into a body corporate, with a capital stock of twenty-four thousand shares of fifty dollars each, amounting, in the aggregate, to the sum of one million two hundred thousand dollars. These letters patent contain, within themselves, no specific amounts in dollars as capital stock, they merely naming the corporators and the number of shares held by each; but the value of the shares of stock, fixed by the law incorporating the Lehigh coal and navigation company, is fifty dollars, and the committee have adopted that amount as the value of the shares of these companies respectively.

If these letters patent created these four several canal companies into constitutional and legal corporations, then each company should have paid into

the State Treasury the sum of one hundred dollars, under the twenty-second section of the act of the 16th day of April, 1845, the nineteenth section of which provides, that "no private act of Assembly, hereafter described, and taxed, shall be enrolled in the office of the Secretary of the Commonwealth, or published, or have the force and effect of law, until the party, asking and requiring the same, shall have paid into the Treasury of the Commonwealth the following sums, to wit: (Sec. 22,) "On every law for the incorporation of any *canal*, railroad company, or insurance company, (except mutual insurance companies,) the sum of one hundred dollars." This the committee understands has never been done.

If these canal companies have all the franchises, powers and privileges of corporations, then, perhaps, the laws already in force, providing for the taxing of corporations, are sufficient to reach them. If so, no further legislation would be necessary. The thirty-third section of the act of 1844 provides, that the amount of tax chargeable on the capital stock of *all institutions* or companies, incorporated by or under any law of this Commonwealth, on which a *dividend* or profit of six per cent. per annum or more shall be made and declared, shall be at the rate of one-half mill on each one per cent. of such dividend or profit. And the same section provides how tax shall be assessed on the stock of any company which fails to make and declare any dividends. The first and second sections of the act of 1858 provides, that hereafter it shall be the duty of the president or treasurer of all institutions and companies, incorporated by or under any law of this Commonwealth, who are taxable under the laws of this State, to make a report in writing to the Auditor General, annually, in the month of November, stating specifically amount of capital paid in, the date, amount and rate per centum of each and every dividend declared by their respective corporations during the year ending with the first Monday of said month, and for each and every year in which the dividend or dividends of any such company or corporation do not amount to six per cent. per annum, or more, on the capital stock paid in. The president or treasurer thereof shall also furnish the Auditor General, at the time of making said report, with an appraisement of the capital stock, in conformity with the thirty-third section of the act, entitled "An Act to reduce the State debt," et cetera, approved April 29, 1844. "If the said officers of any such company or corporation shall neglect or refuse to furnish the Auditor General, on or before the 31st day of December, in each and every year, with the report aforesaid, or the report and appraisement, as the case may be, as required by the first section of this act, it shall be the duty of the accountant officers of the Commonwealth to add ten per cent. to the tax of said corporation, for each and every year for which said report, or reports and appraisement, were not so furnished, which per centage shall be settled and collected with the said tax, in the usual manner of settling accounts and collecting such taxes: *Provided*, That if said officers of any such company or corporation, shall fail to comply with the provisions of the first section of this act during the months of November and December, for three successive years, it shall be the duty of the Auditor General to report the fact to the Governor, who shall, thereupon, by proclamation, publish in one newspaper at Harrisburg, one at Philadelphia, and one at Pittsburg, daily, for two weeks, declare the charter of said company or corporation forfeited, and their chartered privileges at an end."

These companies have made no return to the Auditor General, as required under the law, nor have they paid any tax whatever into the Treasury; and there being no laws on the statute book incorporating the North Branch canal company, the West Branch and Susquehanna canal company, the Delaware Division canal company of Pennsylvania, nor the Wyoming canal company, by name or with any capital, the accounting officers of the State could have no

legal knowledge of their existence. Then how are they to be reached? If they are constitutionally and legally constituted corporations, the laws now existing providing for the taxation of corporations are sufficient. But here a very serious difficulty arises. The aggregate amount paid by these companies for these canals, according to the Governor's message before referred to, was three millions eight hundred and seventy-five thousand dollars, while the aggregate amount of their capital stock, as set forth in their letters patent, is but two millions eight hundred and seventy-five thousand dollars, or one million less than the amount for which they sold. Now if they should pay a tax on their dividends, perhaps there would be no difficulty; but on failure to pay a tax on dividends, then they are required to pay a tax on their stock; and in that event, on what amount? the amount paid, or the amount as set forth in their letters patent? If these companies hold themselves to be corporations, then they have not lived up to the law—they have made no returns—they have paid no tax. That they have the property once belonging to the State, and which can only be valued by millions, is certain; and that they should pay a tax on that property, in some shape, is equally clear. The price paid by them for these canals is well understood to have been far below their real value. The net annual income of these works, *before they were given* to the Sunbury and Erie railroad company, was about four hundred and fifty thousand dollars. This, at six per cent., would give, as the real value, the sum of seven millions five hundred thousand dollars, thus showing that the amount really paid was less, by three millions six hundred and twenty-five thousand dollars, than their real value, and less than they would have sold for at a fair sale. In view of all the facts, we would recommend to the Legislature to pass a separate act for each one of these canal companies, fixing the amount of their capital stock, respectively, and also require them to pay a tax on tonnage or a bonus into the Treasury, which should not be in the aggregate less than one hundred thousand dollars annually. This would be doing some little justice to the overburdened tax-paying people of this Commonwealth, and of which the purchasers of these improvements, who have them at not over half their value, would certainly have no right to complain.

JAMES K. DAVIS,
GEO. DARSIE,
D. KAINE,
GEORGE RAHN,
J. A. CHRISTY.

A motion was made by Mr. Wright,
That the report be referred back to the committee for amendment.

Which was not agreed to.

A motion was made by Mr. Williams,
That the report be laid on the table.

And on the question,
Will the Board agree to the motion?

The yeas and nays were required by Mr. Davis and Mr. Kaine, and were as follow, viz:

Y E A S .

Messrs. Cummings, Jackman, Laporte, Martin, Osterhout, Thomas and Williams—7.

Messrs. Christy, Cleymer, Darsie, Danenhower, Davis, Gettys, Johnson, Kaine, Laughlin, Rahn, Robinson and Watt—12.

So the question was determined in the negative.

Mr. Dietrick, from the committee appointed to inquire into and report their opinion as to what objects of taxation are liable to a tax of two per cent., made the following report :

It is enacted by the thirty-fourth section of the act, entitled "An Act to reduce the State debt and incorporate the Pennsylvania canal and railroad company," approved the 29th day of April, 1844, "that all salaries and emoluments of office, created or held under the Constitution or laws of this Commonwealth, or created by or held under any corporation, institution or company incorporated by this Commonwealth, when such salaries or emoluments exceed two hundred dollars, a tax of two per cent. on every dollar of the value thereof above two hundred dollars."

This, in the opinion of your committee, would include prothonotaries, registers, recorders, clerks of courts, sheriffs, and, in fact, every State and county office except the judiciary, all offices in railroad companies, insurance companies, banks, and other bodies politic, of whatever nature, created or constituted by the laws of this Commonwealth. It does not include such posts of profit as postmasters and others, held under the United States government, or of *voluntary unincorporated societies, companies and associations.*

In the opinion of your committee, the language of the law is so explicit as to leave its construction free from all doubts or difficulties, and yet to a very great extent it seems to have failed of application.

A. J. DIETRICK,
THEO. H. CREMER,
SAMUEL B. THOMAS,
HENDRICK B. WRIGHT,
PHILIP JOHNSON.

Which was read and laid on the table.

Mr. Kaine offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Chief Clerk of this Board be and he is hereby authorized and directed to prepare for publication the journal, including the final report of this Board, with the tabular statements accompanying the same, and the area of the number of acres in the several counties, and to have published three thousand copies, to be distributed as follows:—Forty copies to each member of this Board; two copies to each Senator and member of the House of Representatives and Heads of Departments; the remainder to be placed in the State Treasurer's office for distribution. And the expenses of forwarding the same to the members of this Board, be and is hereby ordered to be paid out of the fund for the contingent expenses of this Board.

Mr. Johnson offered the following resolution, which was twice read, considered and adopted, viz :

Resolved, That the Chief and Assistant Clerks of this Board, be allowed one dollar per day additional, for their services during the session of the Board, and for such time thereafter as they shall be necessarily employed on business relating thereto, under the direction of the State Treasurer.

Mr. Kaine offered the following resolution, which was twice read, viz :

WHEREAS, It appears from the returns made by the county commissioners of Huntingdon county, to the Board of Revenue Commissioners of 1857, that a mistake was made against said county, on the amount of property subject to a tax of three mills, of seven hundred and ninety-six thousand five hundred and ten dollars ; therefore,

Resolved, That in the opinion of this Board, it would be just for the Legislature to pass a law relieving said county from the payment of the tax which has accrued in consequence of said mistake.

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Ely,

That the further consideration of the same be postponed for the present.

Which was agreed to.

A motion was made by Mr. Cummings,

That the Board do now adjourn *sine die*.

And on the question,

Will the Board agree to the motion ?

It was unanimously agreed to.

Whereupon, the President adjourned the Board *sine die*.

COUNTIES.		Am't of tax assessed at rate of $2\frac{1}{2}$ mills.	Am't of tax assessed at 1 per cent.	Am't of tax at 2 per cent.	Number of taxables.	Rate of tax to each tax citizen.	Increase valua- tion estab- lished by Board of 1860.	Decrease val- uation.
Adams	.....	\$12,806 17	\$620 45	\$73 00	5,756	\$2 34	\$298,797	.....
Allegheny	.....	63,306 92	998 95	168 00	33,378	1 93	.....	\$600,275
Armstrong	.....	6,718 51	101 81	26 00	6,871	91	209,508	.....
Beaver	.....	10,260 65	245 18	28 00	6,101	1 72	.....	242,013
Bedford	.....	7,547 22	276 29	40 00	5,197	1 51	.....	18,063
Becks	.....	59,368 84	1,455 05	66 00	19,648	3 09	13,134	.....
Blair	.....	12,545 51	264 34	40 00	5,935	2 16	132,017	.....
Bradford	.....	11,489 85	93 95	54 00	9,714	1 80	100,000	.....
Bucks	.....	48,283 27	743 60	24 00	15,200	3 22	627,859	.....
Butler	.....	8,185 89	154 52	32 00	8,500	98	173,973	.....
Cambria	.....	4,770 38	12 50	40 00	5,702	85	510,016	.....
Carbon	.....	5,239 53	229 67	24 00	4,538	1 21	.....	387,548
Centre	.....	12,912 23	279 79	24 00	6,088	2 17	.....	68,959
Chester	.....	59,464 27	1,121 70	154 00	16,893	3 59	.....	543,909
Clarion	.....	4,315 18	108 53	8 00	6,236	1 79	Same as 1857.	.....
Clinton	.....	6,295 56	144 05	20 00	3,600	1 79	.....	273,008
Clearfield	.....	3,364 06	66 93	16 00	4,158	83	.....	79,495
Columbia	.....	7,413 57	278 80	5 88	5,479	1 40	Same as 1857.	.....
Crawford	.....	9,250 00	15 37	40 00	9,674	96	149,502	.....
Cumberland	.....	29,627 30	1,075 03	36 00	7,904	3 88	327,485	.....
Dauphin	.....	29,490 56	1,175 90	80 00	9,024	3 41	289,523	.....
Delaware	.....	23,203 05	900 70	36 00	6,152	3 92	.....	238,039
Erie	.....	11,129 21	221 70	40 00	9,953	1 14	1,920	.....
Elk	.....	2,137 74	6 70	.....	1,239	1 73	.....	690
Eayette	.....	13,581 40	356 24	36 00	7,825	1 78	286,159	.....
Franklin	.....	28,859 74	1,145 59	64 00	8,381	3 59	.....	1,406,528
Fulton	.....	2,021 00	72 43	4 00	1,898	1 10	18,070	.....
Forest	.....	363 34	20 00	.....	211	1 83	2,000	.....
Greene	.....	7,234 41	215 50	18 00	5,336	1 40	9,902	.....
Huntingdon	.....	11,666 01	307 21	18 00	5,728	2 09	.....	1,236,545
Indiana	.....	6,884 88	126 31	40 00	6,232	1 11	.....	157,803

Amount of tax assessed at the rate of two and one-half mills, one per cent., and two per cent., number of taxables, with the average tax to each; also, increase or decrease valuation by this Board.

Jefferson.....	3,073 67	38 30	16 00	3,401	92	1,107	.....	129,417
Juniata.....	6,906 91	184 35	20 00	3,267	2 18	.....	.....	575
Lancaster.....	87,563 44	2,119 06	232 00	28,168	3 16	.....	.....	.....
Lawrence.....	8,809 65	212 87	20 00	5,026	1 80	82,542	.....	.....
Lebanon.....	22,861 13	641 95	32 00	6,992	3 37	122,060	.....	.....
Lehigh.....	24,119 15	846 32	34 00	10,592	2 55	822,191	.....	.....
Luzerne.....	20,293 08	412 46	80 00	19,657	1 06	397,379	.....	.....
Lycoming.....	11,326 05	819 39	24 00	7,474	1 56	17,516	.....	.....
Mercer.....	11,511 35	256 35	19 00	7,328	1 61	350	.....	.....
M Kean.....	1,750 00	.....	10 00	1,631	1 07	.....	.....	191,614
Mifflin.....	10,326 90	168 38	20 00	3,095	3 39	.....	.....	190,558
Monroe.....	4,136 29	140 52	16 00	3,357	1 28	78,153	.....	.....
Montgomery.....	48,185 99	1,066 75	130 00	16,799	2 34	5,980	.....	.....
Montour.....	5,157 56	101 06	20 00	3,162	1 62	.....	.....	40
Northampton.....	33,602 22	810 39	40 00	11,235	3 07	.....	.....	1,247,503
Northumberland.....	13,500 00	635 15	104 80	6,038	2 28	.....	.....	168,004
Perry.....	7,847 73	270 40	20 00	4,717	1 72	.....	.....	111,562
Philadelphia.....	411,390 70	27,807 93	1,193 00	104,335	4 22	4,417 072	.....	.....
Pike.....	2,048 78	8 00	10 00	1,520	1 36	40,168	.....	.....
Potter.....	2,000 00	3 00	5 00	2,145	94	40,802	.....	.....
Schuylkill.....	27,053 60	530 76	80 00	19,380	1 43	.....	.....	990,521
Snyder.....	6,588 31	322 85	12 00	3,145	2 20	12,428	.....	.....
Somerset.....	7,613 89	264 06	17 50	5,254	1 50	49,861	.....	.....
Sullivan.....	936 73	4 25	4 00	1,116	85	.....	.....	75,749
Susquehanna.....	6,765 00	15 95	20 00	7,139	95	931	.....	.....
Tioga.....	4,592 39	8 00	12 00	6,618	70	180,071	.....	.....
Union.....	9,231 73	559 38	24 00	3,215	3 05	83,810	.....	.....
Venango.....	3,641 27	62 46	16 00	4,814	71	.....	.....	50,130
Warren.....	3,404 96	22 98	16 00	3,769	91	1,439	.....	.....
Washington.....	24,787 79	675 00	24 00	10,007	2 54	.....	.....	138,132
Wayne.....	3,750 73	1 80	10 00	5,775	65	.....	.....	48,996
Westmoreland.....	19,721 37	489 70	48 00	11,432	1 77	.....	.....	123,675
Wyoming.....	2,433 71	4 60	9 00	2,501	97	99,989	.....	.....
York.....	30,898 68	1,072 00	51 50	14,967	2 14	.....	.....	60,000

A COMPARATIVE STATEMENT, showing the aggregate amount of Valuation made by the Revenue Boards in 1854 and 1857, and the amount shown by the County Commissioners' Returns to this Board; also, the amount of Increase and Decrease in the present returns over those in 1857, and the aggregate amount added by this Board to the assessment of 1860; aggregate amount fixed by the Board of 1860, and the amount of taxes on watches.

COUNTIES.	Aggregate am't fixed by the Rev. Board of 1854.....	Aggregate am't fixed by the Rev. Board of 1857.....	Aggregate increase in 1857 over 1854....	Aggregate am't shown by co. commissioners' returns to Rev. Board in 1860.....	Aggregate increase in the assessment of 1860 over '57.	Aggregate decrease of assessments of 1857.....	Aggregate am't added by Rev. Board of '60 over assessments.....	Aggregate am't fixed by Rev. Board of 1860	Aggregate am't of taxes on watches.....
Adams.....	\$4,749,366	\$4,894,331	\$44,965	\$5,188,226	\$293,895	\$327,116	1,036,841	\$5,188,128	\$108 00
Allegheny.....	26,235,811	26,030,888	.....	24,493,722	.....	.....	.....	25,430,563	675 00
Armstrong.....	2,476,847	2,489,378	2,531	2,778,209	286,821	.....	800	2,698,886	54 25
Beaver.....	4,104,954	4,372,191	267,237	4,124,859	.....	260,732	5,319	4,130,178	162 00
Bedford.....	2,388,888	3,066,581	727,693	3,046,514	.....	20,067	2,000	3,048,518	40 50
Berks.....	22,599,200	24,883,187	1,283,987	24,296,341	413,154	.....	.....	23,896,341	182 00
Blair.....	4,670,689	4,914,623	243,934	5,045,140	130,517	.....	1,500	5,046,640	195 00
Bradford.....	4,078,992	4,508,057	429,065	4,090,278	182,241	.....	.....	4,608,037	85 00
Bucks.....	17,687,012	18,761,009	1,073,997	19,329,789	568,889	.....	.....	19,388,808	148 00
Butler.....	2,974,324	3,117,460	143,136	3,291,419	173,937	.....	.....	3,291,433	24 25
Cambria.....	1,371,345	1,371,345	.....	1,409,361	148,489	.....	502,000	1,911,361	55 25
Carbon.....	2,243,125	2,507,529	264,404	2,118,781	.....	388,748	1,200	2,119,981	160 00
Centre.....	5,291,514	5,263,032	.....	5,192,873	.....	70,159	1,200	5,194,073	88 00
Chester.....	22,690,413	24,449,478	1,759,065	23,920,879	.....	528,599	.....	23,905,579	351 50
Clarion.....	1,737,327	1,737,327	.....	1,809,376	72,640	.....	.....	1,737,327	84 75
Clearfield.....	1,219,182	1,432,615	183,433	1,351,320	.....	81,295	1,800	1,353,120	29 25
Clinton.....	1,967,113	2,806,639	839,526	2,532,531	.....	274,108	1,000	2,533,631	127 75
Columbia.....	3,112,983	3,393,309	280,326	3,287,811	.....	104,498	105,792	3,393,603	25 00
Crawford.....	3,424,527	3,559,035	134,508	3,879,883	320,848	.....	.....	3,708,537	102 28
Cumberland.....	10,946,856	11,632,739	685,883	12,303,173	671,884	.....	.....	11,960,224	207 00
Dauphin.....	10,456,138	11,628,252	1,172,114	12,337,346	709,054	.....	.....	11,917,815	203 50
Delaware.....	8,544,598	9,606,129	1,061,531	9,775,558	169,429	.....	.....	9,373,090	400 00
Elk.....	622,425	856,456	234,031	1,001,342	144,575	.....	.....	855,766	30 50
Erie.....	4,358,966	4,473,937	115,021	4,474,866	929	.....	1,000	4,475,857	110 50
Fayette.....	5,183,825	5,183,825	.....	5,469,984	506,559	.....	.....	5,460,984	155 75
Forest.....	.....	145,339	.....	203,813	.....	.....	.....	147,330	.....
Franklin.....	12,492,572	13,063,184	575,612	11,158,430	.....	1,909,746	508,220	11,661,656	186 50

Fulton	797, 800	797, 800	915, 868	128, 300	.....	815, 870	23 50
Greene	2, 957, 862	2, 914, 014	2, 937, 189	22, 175	.....	2, 923, 916	48 00
Huntingdon	5, 447, 844	5, 934, 571	4, 998, 926	.....	935, 645	4, 698, 026	166 25
Indiana	2, 690, 475	2, 926, 386	2, 776, 583	.....	049, 803	2, 768, 583	78 00
Jefferson	1, 035, 890	1, 232, 994	1, 340, 775	109, 011	.....	1, 234, 101	47 00
Junetta	2, 827, 826	2, 911, 617	2, 780, 200	.....	133, 586	2, 782, 200	50 00
Lancaster	32, 592, 596	35, 249, 459	35, 620, 696	371, 237	.....	35, 248, 884	574 95
Lawrence	3, 174, 995	3, 513, 605	3, 645, 447	131, 942	.....	3, 546, 147	108 75
Lebanon	8, 105, 654	9, 088, 188	9, 410, 318	322, 130	.....	9, 210, 248	69 00
Lehigh	8, 599, 966	9, 411, 302	10, 033, 093	621, 791	.....	9, 733, 493	42 25
Luzerne	6, 771, 527	7, 765, 101	7, 862, 380	921, 979	.....	8, 162, 480	257 00
Lycoming	4, 589, 136	4, 546, 044	4, 447, 627	.....	99, 417	4, 563, 560	223 00
Mercer	3, 913, 002	4, 630, 794	4, 898, 223	267, 429	.....	4, 631, 144	106 75
M'Kean	591, 546	892, 144	863, 536	23, 608	.....	700, 500	.....
Mifflin	4, 351, 475	4, 399, 186	4, 147, 598	.....	251, 558	4, 148, 598	107 25
Monroe	1, 591, 216	1, 591, 216	1, 668, 969	118, 445	.....	1, 669, 369	23 00
Montgomery	17, 529, 013	19, 381, 591	19, 493, 887	112, 296	.....	19, 387, 671	520 25
Montour	1, 861, 427	2, 574, 170	1, 888, 233	.....	083, 937	2, 074, 130	40 00
Northampton	13, 933, 772	14, 771, 470	13, 123, 747	.....	1, 647, 723	13, 523, 967	73 25
Northumberland	5, 234, 929	5, 636, 759	5, 364, 919	.....	271, 840	5, 468, 755	119 00
Philadelphia	150, 919, 865	162, 970, 653	162, 730, 824	.....	248, 830	167, 396, 725	5, 775 00
Perry	3, 113, 603	3, 278, 696	3, 166, 384	.....	112, 312	3, 167, 134	79 25
Pike	736, 075	780, 647	825, 589	.....	44, 942	820, 815	32 00
Potter	746, 697	759, 748	759, 738	.....	.....	800, 550	10 00
Schuylkill	11, 869, 039	11, 869, 039	11, 751, 030	192, 364	.....	10, 878, 518	297 50
Snyder	.....	2, 655, 783	2, 738, 262	82, 479	.....	2, 668, 211	17 50
Somerset	.....	3, 021, 979	3, 071, 840	48, 861	.....	3, 071, 840	41 25
Sullivan	2, 912, 788	451, 066	275, 117	.....	25, 102	375, 317	9 00
Susquehanna	451, 066	2, 707, 655	2, 654, 080	.....	53, 585	2, 708, 596	67 00
Tioga	1, 647, 198	1, 802, 248	2, 031, 719	229, 471	.....	1, 982, 319	47 25
Union	6, 053, 530	3, 666, 020	3, 861, 197	195, 177	.....	3, 749, 830	77 00
Venango	1, 376, 841	1, 513, 687	1, 463, 557	.....	30, 130	1, 463, 557	46 00
Warren	1, 336, 554	1, 363, 606	1, 487, 544	123, 938	.....	1, 365, 045	51 25
Washington	9, 896, 386	10, 121, 950	10, 084, 817	.....	37, 033	9, 983, 815	254 00
Wayne	1, 611, 190	1, 549, 971	1, 549, 952	76, 522	.....	1, 500, 975	39 00
Westmoreland	7, 958, 272	8, 063, 595	7, 839, 920	.....	173, 675	7, 989, 920	148 50
Wyoming	927, 454	874, 407	1, 056, 621	352, 728	.....	974, 396	11 00
York	11, 532, 381	12, 469, 248	12, 897, 748	428, 496	.....	12, 409, 245	189 00
Total	531, 837, 000	563, 519, 284	565, 388, 912	.....	8,234, 451	569, 049, 867	13, 865 23

RECORD of the valuation of the property taxable for State purposes of the several counties of the Commonwealth of Pennsylvania, as fixed by the Board of Revenue Commissioners, A. D. 1860, to be and remain as the taxable valuation aforesaid of the property in the said counties, until the next meeting of the Board as is provided by the Act of the 29th of April, A. D. 1844.

COUNTIES.	Amount of prop- erty subject to 2½ mills.	Am't of prop- erty sub- ject to 1 per cent.	Am't of prop- erty sub- ject to 2 per cent.	Aggregate amount.	Aggregate in- crease made by this Board.	Aggregate decrease made by this Board.
Adams.....	\$5,122,433	\$62,045	\$3,650	\$5,188,128	.....	.....
Allegheny.....	25,322,768	99,395	8,400	25,430,563	\$1,036,841	\$600,275
Armstrong.....	2,687,405	10,181	1,300	2,698,886	800	.....
Beaver.....	4,104,260	24,518	1,400	4,130,178	5,319	242,013
Bedford.....	3,018,889	27,629	2,000	3,048,518	2,000	18,063
Berks.....	23,747,536	145,505	3,300	23,896,341	.....	.....
Blair.....	5,018,206	26,434	2,000	5,046,640	1,500	.....
Bradford.....	4,595,942	9,395	2,700	4,608,037	.....	.....
Bucks.....	19,313,308	74,360	1,200	19,388,868	.....	.....
Butler.....	3,274,357	15,452	1,600	3,291,433	.....	.....
Cambria.....	1,908,111	1,250	2,000	1,911,361	502,000	.....
Carbon.....	2,095,814	22,967	1,200	2,119,981	1,200	387,548
Chester.....	23,785,709	112,170	7,700	23,905,579	.....	543,909
Centre.....	5,164,894	29,979	1,200	5,194,073	1,200	68,959
Clarion.....	1,726,074	10,853	400	1,737,327	.....	.....
Clinton.....	2,518,226	14,405	1,000	2,533,631	1,100	273,008
Clearfield.....	1,345,627	6,693	800	1,353,120	1,800	79,495
Columbia.....	3,365,429	27,880	294	3,393,603	105,792	.....
Crawford.....	3,700,000	1,537	2,000	3,708,537	.....	.....
Cumberland.....	11,850,921	107,503	1,800	11,960,224	.....	.....
Dauphin.....	11,796,225	117,590	4,000	11,917,815	.....	.....
Delaware.....	9,281,220	90,070	1,800	9,373,090	.....	233,039
Erie.....	4,451,687	22,170	2,000	4,475,857	1,000	.....
Elk.....	855,096	670	.....	855,766	.....	690
Fayette.....	5,432,560	35,624	1,800	5,469,984	.....	.....
Franklin.....	11,543,897	114,559	3,200	11,661,656	508,220	1,406,528
Fulton.....	808,427	7,243	200	815,870	.....	.....
Forest.....	145,339	2,000	.....	147,339	.....	.....
Greene.....	2,901,766	21,250	900	2,923,916	.....	.....
Huntingdon.....	4,666,405	30,721	900	4,698,026	.....	1,236,545

Indiana.....	2,753,952	12,631	2,000	2,768,583	2,000	157,803
Jefferson.....	1,229,471	3,830	800	1,234,101	.....	.....
Juniata.....	2,762,765	18,435	1,000	2,782,200	2,000	129,417
Lancaster.....	85,025,378	211,906	11,600	35,248,884	.....	575
Lawrence.....	3,523,860	21,287	1,000	3,546,147	.....	.....
Lebanon.....	9,144,453	64,195	1,600	9,210,248	.....	.....
Lehigh.....	9,647,661	84,632	1,200	9,733,493	.....	.....
Luzerne.....	8,117,234	41,246	4,000	8,162,480	300,000	.....
Lycoming.....	4,530,421	31,939	1,200	4,563,560	115,953	.....
Mercer.....	4,604,543	25,651	950	4,631,144	.....	.....
M'Kean.....	700,000	.....	500	700,500	.....	191,644
Mifflin.....	4,130,760	16,838	1,000	4,148,598	1,000	190,558
Monroe.....	1,654,517	14,052	800	1,669,369	400	.....
Montgomery.....	19,274,396	106,675	6,500	19,387,571	.....	.....
Montour.....	2,063,024	10,106	1,000	2,074,130	185,897	40
Northampton.....	13,440,928	81,039	2,000	13,523,967	400,220	1,247,503
Northumberland.....	5,400,000	63,515	5,240	5,468,755	103,836	168,004
Perry.....	3,139,093	27,041	1,000	3,167,134	750	111,562
Philadelphia.....	164,556,282	2,780,793	59,650	167,396,725	4,664,303	.....
Pike.....	819,515	800	500	820,815	.....	.....
Potter.....	800,000	300	250	800,550	40,802	.....
Schuylkill.....	10,821,442	53,076	4,000	10,878,518	.....	990,521
Snyder.....	2,635,326	32,285	600	2,668,211	.....	.....
Somerset.....	3,044,559	26,406	875	3,071,840	.....	.....
Sullivan.....	374,692	425	200	375,317	100,200	75,749
Susquehanna.....	2,706,001	1,595	1,000	2,708,596	54,518	.....
Tioga.....	1,980,919	800	600	1,982,319	.....	.....
Union.....	3,692,692	55,938	1,200	3,749,830	.....	.....
Venango.....	1,456,511	6,246	800	1,463,557	.....	50,130
Warren.....	1,361,947	2,298	800	1,365,045	.....	.....
Washington.....	9,915,118	67,500	1,200	9,983,818	.....	138,132
Wayne.....	1,500,295	180	500	1,500,975	.....	48,996
Westmoreland.....	7,888,550	48,970	2,400	7,939,920	.....	123,675
Wyoming.....	973,486	460	450	974,396	.....	.....
York.....	12,359,473	107,200	2,575	12,409,248	.....	60,000
	563,577,795	5,290,338	181,734	569,049,867	8,234,451	8,135,651

STATEMENT—CONTINUED.

COUNTIES.	Amount of tax on watches.	Amount of in- crease on the valuation of the Board of Rev. Com. of 1857.	Amount of in- crease made by this Board upon the 2½ mill tax.	Amount of in- crease made by this Board upon the 1 pr. cent item.	Amount of in- crease made by this Board upon the 2 pr. cent item.	Decrease made by this Board upon the 2½ mill item.
Adams.....	\$108 00	\$293,797	.....	.....	.....	.....
Allegheny.....	675 00	.....	\$1,028,441	.....	\$8,400	.....
Armstrong.....	54 25	209,568	.....	.....	800	\$77,323
Beaver.....	162 00	.....	.....	\$5,319	.....	400,000
Bedford.....	40 50	.....	.....	.....	2,000	.....
Berks.....	182 00	13,154	.....	.....	.....	400,000
Blair.....	195 00	132,017	.....	.....	1,500	.....
Bradford.....	85 00	100,000	.....	2,770	1,300	56,311
Bucks.....	148 00	627,859	.....	47,926	.....	.....
Butler.....	24 25	173,973	.....	.....	.....	.....
Cambria.....	55 25	640,016	500,000	.....	2,000	.....
Carbon.....	160 00	.....	.....	.....	1,200	.....
Chester.....	351 50	.....	.....	.....	.....	.....
Centre.....	88 00	.....	.....	.....	1,200	.....
Clarion.....	84 75	.....	.....	3,554	100	75,723
Clinton.....	127 75	.....	100	.....	1,000	100
Clearfield.....	29 25	.....	1,000	.....	800	.....
Columbia.....	25 00	294	101,000	4,791	.....	.....
Crawford.....	102 28	149,502	.....	.....	2,000	115,000
Cumberland.....	207 00	327,485	.....	.....	.....	342,949
Dauphin.....	203 50	289,523	.....	.....	3,200	422,731
Delaware.....	400 00	.....	.....	.....	.....	402,668
Erie.....	110 50	1,920	.....	.....	1,000	.....
Elk.....	30 50	.....	.....	.....	.....	145,576
Fayette.....	155 75	286,159	.....	.....	.....	.....
Franklin.....	186 50	.....	500,020	.....	3,200	.....
Fulton.....	23 50	18,070	.....	.....	.....	100,000
Forest.....	.....	2,000	.....	.....	.....	44,274
Greene.....	48 00	9,902	.....	21,250	900	35,471
Huntingdon.....	166 25	.....	.....	.....	.....	300,000

Indiana.....	78 00	.....	.....	.....	.....	2,000	.....	107,074
Jefferson.....	47 00	.....	1,107	.....	.....	400	.....	.....
Juniata.....	50 00	.....	.....	.....	1,000	1,000	.....	271,444
Lancaster.....	574 95	.....	.....	.....	.....	.....	.....	100,000
Lawrence.....	108 75	.....	32,542	.....	.....	1,000	.....	200,000
Lebanon.....	69 00	.....	122,060	.....	.....	400	.....	300,000
Lehigh.....	42 5	.....	322,191	.....	.....	.....	.....	.....
Luzerne.....	257 00	.....	397,379	.....	.....	.....	.....	.....
Lycoming.....	223 00	.....	17,516	.....	300,000	1,200	.....	.....
Mercer.....	106 75	.....	350	.....	114,753	.....	.....	275,225
M'Kean.....	.....	.....	.....	.....	.....	500	.....	168,056
Mifflin.....	107 25	.....	.....	.....	.....	1,000	.....	.....
Mourne.....	23 00	.....	78,153	.....	.....	400	.....	.....
Montgomery.....	520 25	.....	5,980	.....	.....	6,500	.....	112,816
Montour.....	40 00	.....	.....	184,897	.....	1,000	.....	.....
Northampton.....	73 25	.....	.....	.....	.....	220	.....	.....
Northumberland.....	119 00	.....	.....	103,836	.....	.....	.....	.....
Perry.....	79 25	.....	.....	.....	.....	750	.....	.....
Philadelphia.....	5,775 00	.....	4,417,072	.....	4,316,589	.....	.....	4,974
Pike.....	32 00	.....	40,168	.....	.....	200	.....	40,802
Potter.....	10 00	.....	40,802	.....	50,802	.....	.....	873,712
Schuylkill.....	297 50	.....	.....	.....	.....	1,200	.....	70,651
Snyder.....	17 50	.....	12,428	.....	.....	600	.....	.....
Somerset.....	41 25	.....	49,861	.....	.....	.....	.....	.....
Sullivan.....	9 00	.....	.....	100,000	.....	200	.....	.....
Susquehanna.....	69 00	.....	931	55,518	.....	1,000	.....	.....
Tioga.....	47 25	.....	180,071	.....	.....	600	.....	50,000
Union.....	77 00	.....	83,810	.....	10,000	.....	.....	121,337
Venango.....	46 00	.....	.....	.....	.....	.....	.....	.....
Warren.....	51 25	.....	1,439	.....	800	.....	.....	123,299
Washington.....	254 00	.....	.....	.....	180	500	.....	100,000
Wayne.....	39 00	.....	.....	.....	.....	.....	.....	49,676
Westmoreland.....	148 50	.....	.....	.....	.....	.....	.....	.....
Wyoming.....	11 00	.....	99,989	.....	.....	.....	.....	82,224
York.....	189 00	.....	.....	.....	.....	925	.....	412,707
Total	13,865 23	8,756,968	7,366,968	413,483	52,195	6,412,627		

The Revenue Commissioners appointed in pursuance of an act of Assembly, passed the 29th day of April, A. D. 1844, duly organized under the provisions of said act, do hereby certify that they have ascertained and determined the fair and just valuation of the city of Philadelphia, and the several counties of this Commonwealth, made taxable for State purposes, as is set forth in the foregoing tabular statement, to be and remain as the minimum valuation of said property, until the next meeting of the Board of Revenue Commissioners.

Witness our hands and seals this 3d day of March, A. D. 1860.

Dist. 1. ALEX. CUMMINGS,
2. JOS. KONIGMACHER,
3. PHILIP JOHNSON,
4. W. A. WILLIAMS,
5. GEO. DARSIE,
6. D. M. MARTIN,
7. J. DANENHOWER,
8. A. J. DIETRICK,
9. J. A. CHRISTY,
10. J. M. WATT,
11. HENDRICK B. WRIGHT,
12. ANTHONY S. ELY,
13. B. LAPORTE,

Dist. 14. D. KAINE,
15. SAMUEL B. THOMAS,
16. SAMUEL ROBINSON,
17. GEO. WISTAR GETTYS,
18. R. LAUGHLIN,
19. B. F. KOLLER,
20. JAMES K. DAVIS,
21. GEORGE RAHN,
22. A. G. BRODHEAD,
23. J. HEISTER CLYMER,
24. THEO. H. CREMER,
25. D. K. JACKMAN,
26. THOMAS OSTERHOUT,

ELI SLIFRR, *President.*

ATTEST—J. ZIEGLER, *Chief Clerk.*

A TABULAR STATEMENT of Orphans' Court sales in the different Counties in this Commonwealth, as returned to the Revenue Board of 1860.

Counties from whence returns were received.	Amt. of sales.	Assessed value.
Adams.....	\$109,134 00	\$37,136 00
Allegheny.....	41,798 70	19,834 00
Armstrong.....	19,054 00	11,542 00
Beaver.....		
Bedford.....		
Berks.....	60,820 00	35,236 00
Blair.....	43,271 00	29,648 00
Bradford.....	46,342 00	33,916 00
Bucks.....		
Butler.....	26,939 00	10,680 00
Cambria.....	7,601 00	6,110 00
Carbon.....	25,002 00	17,263 00
Centre.....		
Chester.....	150,166 00	71,790 00
Clarion.....		
Clinton.....		
Clearfield.....		
Columbia.....		
Crawford.....		
Gumderland.....	138,962 00	89,526 00
Dauphin.....	178,244 00	92,156 00
Delaware.....	130,485 00	85,649 00
Erie.....		
Elk.....	150 00	375 00
Fayette.....	55,419 00	21,462 00
Franklin.....	110,394 00	56,585 00
Fulton.....		
Forest.....		
Greene.....		
Huntingdon.....	33,933 00	31,050 00
Indiana.....	19,719 00	9,314 00
Jefferson.....		
Juniata.....	19,322 00	11,980 00
Lancaster.....		
Lawrence.....	25,441 00	9,582 00
Lebanon.....	36,347 00	19,482 00
Lehigh.....	119,902 00	69,067 00
Luzerne.....		
Lycoming.....	21,357 00	10,385 00
Mercer.....		
M'Kean.....		
Mifflin.....	21,009 00	14,200 00
Monroe.....	21,009 00	14,200 00
Montgomery.....	102,113 00	44,091 00
Montour.....	23,514 00	10,437 00
Northampton.....		
Northumberland.....		
Perry.....		

STATEMENT—CONTINUED.

Counties from whence returns were received.	Amt. of sales.	Assessed value.
Philadelphia.....		\$3,252 00
Pike.....	\$6,173 00	
Potter.....		
Schuykill.....	57,446 00	37,565 00
Snyder.....	27,188 00	14,729 00
Somerset.....		
Sullivan.....		
Susquehanna.....		
Tioga.....		
Union.....	32,338 00	15,900 00
Venango.....	17,738 00	10,572 00
Warren.....	4,227 00	3,682 00
Washington.....		
Wayne.....		
Westmoreland.....	35,601 00	18,714 00
Wyoming.....	17,376 00	7,417 00
York.....	32,524 00	20,962 00

The committee to whom were referred the returns made by the county commissioners and clerks of the orphans' courts of the several counties in this Commonwealth, in response to the interrogatories addressed to them by this Board, have prepared the above statement from said returns, and respectfully submit the same as their report.

J. HEISTER CLYMER,
D. M. MARTIN,
B. F. KOLLER, } Committee.

